

REPORT TO: COUNCIL

1. ITEM NUMBER

2. SUBJECT

QUARTERLY FINANCIAL REPORT: JUNE 2024

(LSUA1980)

ONDERWERP

KWARTAALLIKSE FINANSIËLE VERSLAG: JUNIE 2024

ISIHLOKO

INGXELO YEMALI YARHOQO NGEKOTA: EYESILIMELA 2024

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☐ **Committee name :**

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

☒ Council

4. DISCUSSION

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

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

This report presents the financial position of the abovementioned indicators as at 30 June 2024. These financial results are provisional and subject to change as a result of year-end processes.

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

4.2. Policy and Strategy ☐ Yes ☒ No

4.3. Legislative Vetting ☐ Yes ☒ No

4.4. Legal Implications ☒ Yes ☐ No
Municipal Finance Management Act, 2003 (Act 56 of 2003), Section 52

4.5. Staff Implications ☐ Yes ☒ No

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

- ☐ No Report is for decision and has no risk implications.
☒ No Report is for noting only and has no risk implications.

POPIA Compliance ☒ Yes It is confirmed that this report has been checked and considered for POPIA compliance.

5. RECOMMENDATIONS

- a) The quarterly financial report for the quarter ended 30 June 2024 is submitted for information and noting only.

AANBEVELING

- a) Die kwartaallikse finansiële verslag vir die kwartaal geëindig 30 Junie 2024 word slegs ter inligting en kennisname voorgelê.

ISINDULULO


- a) INgxelo yeMali yaRhoqo ngeKota yekota ephela ngowama- 30 eyeSilimela 2024 ingeniselwa iinjongo zolwazi nokuqatshelwa kuphela.

ANNEXURES

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

Annexure B: 2023/24 Q4 Corporate Performance Report

FOR FURTHER DETAILS CONTACT

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SIGNATURE : DIRECTOR			

EXECUTIVE DIRECTOR

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

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

MAYORAL COMMITTEE MEMBER

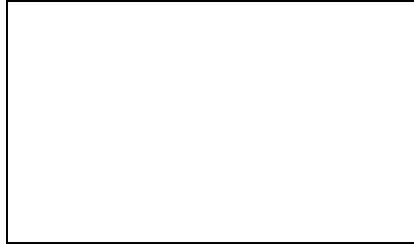
NAME

CLLR SISEKO MBANDEZI

COMMENT:

DATE

SIGNATURE



LEGAL COMPLIANCE

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

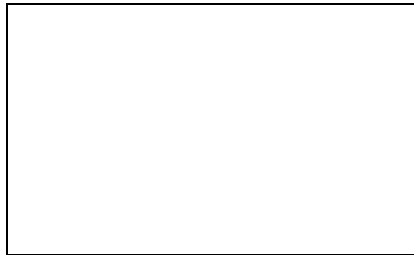
☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE



EXECUTIVE MAYOR

NAME

GEORDIN HILL-LEWIS

COMMENT:

DATE

SIGNATURE



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CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

QUARTERLY FINANCIAL REPORT (MFMA S52)

**JUNE 2024 – QUARTER 4
(PROVISIONAL RESULTS)**

EXECUTIVE SUMMARY	2
SUMMARY OF CONTENT	3
KEY DATA	4
BUDGET PERFORMANCE ANALYSIS	16
IN YEAR BUDGET STATEMENT TABLES	41
Budget Statement Summary.....	41
Financial Performance (standard classification)	42
Financial Performance (revenue and expenditure by municipal vote)	43
Financial Performance (revenue by source and expenditure by type)	44
Capital Expenditure (municipal vote, standard classification and funding)	45
Financial Position	46
Cash Flow.....	47
SUPPORTING TABLES.....	48
Material variance explanations for operating revenue by source and by vote	48
Material variance explanations for operating expenditure by vote and by type.....	60
Material variance explanations for capital expenditure by vote.....	78
Material variance explanations for cash flow	83
Material variance explanations for corporate performance for Quarter 4 of 2024.....	84
Performance indicators.....	86
Aged Debtors.....	87
Investment portfolio	88
Transfers and grants expenditure	91
Councillor and staff benefits	93
Actual and revised targets for cash receipts and cash flows	96
Capital expenditure trend.....	98
Capital expenditure on new assets by asset class	99
Capital expenditure on renewal of existing assets by asset class	100
Capital expenditure on upgrading of existing assets by asset class	101
Expenditure on repairs and maintenance by asset class.....	102
Depreciation by asset class	104
MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR)	106
City of Cape Town	107
Cape Town International Convention Centre.....	111
Cape Town Stadium	113
MUNICIPAL MANAGER QUALITY CERTIFICATION	116

EXECUTIVE SUMMARY

BACKGROUND

Section 52 of the MFMA states:

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

Regulation 31 of the MBRR states:

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

MAYOR'S QUARTERLY REPORT FOR THE PERIOD ENDING 30 JUNE 2024

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

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

The financial results submitted herewith are provisional and subject to change as a result of year-end processes.

SUMMARY OF CONTENT

▪ **Key Data (Page 4 - 40)**

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

▪ **In Year Budget Statement Tables (Page 41 – 47)**

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

- **Table C1 (Page 41):** High level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 42):** Overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 43):** Budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 44):** View of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 45):** 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 46):** Performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 47):** Cash flow position and cash/cash equivalents.

▪ **In Year Budget Statement Supporting Tables (Page 48 – 104)**

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

▪ **Municipal Cost Containment Regulations (MCCR) (Page 106 –115)**

KEY DATA**OPERATING BUDGET**

Operating Budget R'Thousands	Budget 2023/24	YearTD budget 2023/24	YearTD actual 2023/24	YTD variance	Full Year Forecast
Total Revenue (excl. capital transfers and contributions, and water inventory)	55 191 060	55 191 060	55 795 814	604 754	55 191 060
Total Expenditure (excl. water inventory)	55 571 549	55 571 549	51 001 511	(4 570 038)	55 571 549
Surplus/(Deficit)	(380 489)	(380 489)	4 794 303	5 174 792	(380 489)

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 2023/24	YearTD budget 2023/24	YearTD actual 2023/24	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	11 327 781	11 327 781	8 792 294	(2 535 487)	9 688 256

FINANCIAL POSITION

Working Capital	Audited Outcome 2022/23	Original Budget 2023/24	Adjusted budget 2023/24	YearTD actual
Cost coverage ratio³				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	1.97:1	-	-	2.00:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	1.61	1.43	1.39	1.78
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	4.06%	4.44%	4.20%	4.44%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	36.99%	79.16%	41.48%	37.48%
Financial Position (R'Thousands)⁷				
Total Assets	86 926 650	93 776 029	93 402 915	91 299 998
Total Liabilities	25 202 508	31 933 075	29 169 184	23 591 077
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8 110 781	8 545 973	5 803 390	6 668 221

- **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 2.0 months, which falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio⁴**

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

The year-to-date ratio outcome of 1.78:1 shows that the City has sufficient cash to meet its short-term financial obligations as it is slightly above the National Treasury norm of 1.5:1 to 2:1 (MFMA Circular 71).

- **Capital Charges to Operating Expenditure⁵**

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

The year-to-date ratio outcome is 4.44% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 4.22% for the 2023/24 financial period. This is a result of the City's borrowing strategy.

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

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

This ratio is budgeted at 41.48% resulting from the budgeted uptake of external borrowing over the 2023/24 financial period. The provisional ratio outcome is 37.48% 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 R6 668 million as at 30 June 2024. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

Debtors

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

Debtors R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Water	464 462	93 994	2 047 123	2 605 579
Electricity	937 492	53 347	759 313	1 750 153
Rates	834 414	93 588	1 460 525	2 388 526
Sewerage	232 365	42 891	798 626	1 073 882
Refuse	113 494	21 535	533 027	668 056

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period July 2023 to June 2024 and therefore reflects a more favourable 12-months position.

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

Debtors Collection Rate %^a	12 Months Moving Average Collection Ratio Previous year 2022/2023	12 Months Moving Average Collection Ratio Current year 2023/2024	YTD Monthly Collection Ratio Per Service	Monthly Collection Ratio Per Service
Electricity	98.56%	97.78%	97.78%	96.07%
Water	90.26%	90.24%	90.24%	94.54%
Sewerage	94.66%	95.10%	95.10%	99.73%
Refuse	92.14%	95.56%	95.56%	95.97%
Rates	97.38%	98.15%	98.15%	96.49%
Other	93.84%	95.39%	95.39%	97.66%

^a12 Months Collection Ratio. Calculated in to National Treasury Circular 71.

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

Overall Collection Ratio	
Period	Current year
12 Months	96.96%
6 Months	97.50%
3 Months	97.34%
Monthly	94.99%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 30 June 2024 is 96.96%.

Human Resources

Human Resources	Audited Outcome 2022/23	Original Budget 2023/24	Adjusted Budget 2023/24	YearTD actual 2023/24
Employee and Councillor remuneration (R'Thousands)	15 437 408	18 583 699	18 555 464	17 330 623
Employee Costs (Employee costs/Total Revenue - capital revenue)	28.2%	31.4%	30.5%	28.4%
Total Cost of Overtime (R'Thousands)	1 198 787	922 996	1 170 872	1 071 021

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

Details on senior managers' remuneration and the remuneration of other municipal staff can be found in *Councillor and staff benefits* on page 93.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2023	Original Budget 2023/24	June 2024
Filled posts - Permanent	28 462	28 250	28 787
Filled posts - Temporary	1 565	2 088	1 621
Vacant posts - Permanent	3 613	3 489	3 660
	33 640	33 827	34 068

Municipal Councillors (numbers)	As at 30 June 2023	Original Budget 2023/24	June 2024
Municipal Councillors	229	231	228
Municipal Councillors - Vacancies	2	-	3
	231	231	231

The City had 3660 vacancies as at 30 June 2024; 8802 positions were filled (2533 internal, 1045 external, 1513 rehire, 3711 EPWP) with 2825 terminations processed since the start of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required.

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

Directorate	Staff Establishment 31 May 2024			Staff Movement for period 1 June to 30 June 2024								Staff Establishment 30 June 2024			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resignations	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
City Manager	370	R 291 378 863	9.46%	3	2	1	0	6	0	1	1	369	R 290 016 230	8.67%	The vacancy rate decreased with six appointments in June 2024. There is one appointment confirmed for July 2024.
Community Services & Health	5642	R 2 484 098 722	8.72%	56	12	20	-100	-12	17	53	70	5639	R 2 481 655 131	8.28%	<p>The vacancy rate decreased slightly from 8.72% at the end of May 2024 to 8.28% at the end of June 2024. The number of terminations increased from 36 terminations at the end of May 2024 to 70 terminations at the end of June 2024.</p> <p>Departments continue with weekly/bi-weekly recruitment and selection (R&S) update meetings to track and ensure movement on the R&S processes.</p>

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City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Directorate	Staff Establishment 31 May 2024			Staff Movement for period 1 June to 30 June 2024								Staff Establishment 30 June 2024			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Corporate Services	2706	R 1 653 201 883	8.46%	20	4	1	-12	13	7	16	23	2709	R 1 654 239 865	6.02%	Corporate Services is actively monitoring its vacancies at bi-weekly strategic sessions. Although there has been consequential vacancies throughout the year, the Directorate was able to stay below the 10% targeted rate and moved from 8.46% in May 2024 to 6.02% in June 2024. Corporate Services also prioritises vacancies 20 months and older for filling/abolishment if no longer needed by departments. The Directorate will continue to monitor and track its vacancies to bring the vacancy rate down further.
Economic Growth	395	R 292 548 479	14.18%	0	0	0	0	0	0	0	0	396	R 291 967 374	8.59%	<p>Vacancies remains a high priority in the Directorate. There are 63 vacancies of which some are at various stages of the R&S process.</p> <p>Project plans for each R&S process have been initiated as a tracking tool to ensure that vacancies are filled timeously. There are on-going engagements with Corporate R&S to address the consequential vacancies as this remains a challenge.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Directorate	Staff Establishment 31 May 2024			Staff Movement for period 1 June to 30 June 2024								Staff Establishment 30 June 2024			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Energy	2764	R 1 381 202 992	10.56%	14	19	13	0	46	5	11	16	2764	R 1 382 803 234	6.95%	Departments have weekly/bi-weekly R&S update meetings to track and ensure movement on R&S processes and to prioritise vacancies nine months or older. Pools of competent candidates are generated for certain designations i.e. workers, maintenance assistants, artisans, foremen, clerks etc. so that a Notice of Appointment (NOA) can be processed when positions become available [piggyback]. There is a focused approach, where possible, to fill the Directorate's database with ready-to-appoint candidates as and when vacancies occur. The Directorate has appointed an Assistant Professional Officer (APO) to focus solely on bulk processes in order to reduce the turnaround time of filling vacancies. The majority of vacancies are caused as a result of internal appointments; a focused approach is being followed to reduce these vacancies.
Finance	1836	R 1 001 849 540	5.34%	28	19	5	0	52	2	0	2	1837	R 1 003 959 430	4.41%	The main focus within the Finance Directorate is on the predicted consequential bulk vacancies caused by internal promotions. Parallel interviews are therefore held on a regular basis. Commencement of R&S processes occur prior to date of retirement to prevent delays in filling vacancies.
Future Planning & Resilience	346	R 327 480 210	7.80%	1	1	0	0	2	0	1	1	346	R 328 481 915	4.62%	The vacancy rate has decreased slightly. There were one internal and one external appointment for the reporting period while seven appointments are expected in the next reporting period.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Directorate	Staff Establishment 31 May 2024			Staff Movement for period 1 June to 30 June 2024								Staff Establishment 30 June 2024			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Human Settlements	951	R 489 640 305	8.52%	7	0	4	2	13	1	3	4	951	R 488 667 885	6.83%	<div>The challenges in filling posts include:<ul style="list-style-type: none">- Recruitment capacity: 2/3 resources operating;- Limited skills in market at manager/head level; and- Limited suitably qualified internal candidates.</div> <div>Actions to reduce the number of vacant posts:<ul style="list-style-type: none">- Focussed attention on positions greater than 2 years through headhunting, shortlist reviews and LinkedIn leads.- Shortened turnaround time to fill vacancies 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.- Job descriptions (JD) requiring amendments prior to advertisement must be updated within one month.- Bi-weekly R&S engagements held to discuss strategy to fill and progress to fast track.- Commencement of R&S process occurs prior to date of retirement to prevent delays in filling vacancies.</div>

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Directorate	Staff Establishment 31 May 2024			Staff Movement for period 1 June to 30 June 2024								Staff Establishment 30 June 2024			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Safety & Security	6915	R 2 748 757 423	10.96%	44	5	55	9	113	11	267	278	6928	R 2 752 725 035	9.69%	<p>Vacancies 12 months and older are subject to intense scrutiny by the Executive Director (ED) in the bi-weekly senior management meetings. Each director is required to account for delays in filling vacancies and indicate the action plan to expedite the filling thereof. Monthly and bi-weekly collaboration meetings take place between HRBP, Support Managers and Corporate HR Practitioners. All vacancies are project managed within each department. “Dove tailing” (piggy backing) takes place on R&S processes of same positions within Safety & Security and other directorates.</p> <p>The Directorate has embarked on a process whereby all vacant supervisory positions (to a maximum of T level 13) may be filled via the advancement process. This process was approved by the City Manager and applies to the Safety & Security Directorate only and is referred to as the Restrictive Competitive Advancement Process (RECAP). The ED has instructed that all new vacancies up to T level 13 be filled using RECAP. There are currently 71 positions being filled via the RECAP process, which will significantly reduce the vacancy rate especially the consequential vacancies that is currently in excess of 60%.</p>

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City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Directorate	Staff Establishment 31 May 2024			Staff Movement for period 1 June to 30 June 2024								Staff Establishment 30 June 2024			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resignations	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Spatial Planning & Environment	1026	R 706 395 666	9.84%	7	0	0	0	7	0	3	3	1026	R 706 803 445	9.16%	The Directorate utilises labour brokers to assist with insufficient capacity in Corporate HR (Strategic Staffing), where only one permanent HR Practitioner (PO level) is allocated to the Directorate. Ongoing submissions are made to motivate for additional permanent HR practitioner capacity. 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 segmentation where appropriate and advertising of job families - to mitigate the impact of consequential vacancies, optimise turnaround time and enable fast-tracking the filling of relevant positions.
Urban Mobility	2090	R 950 478 323	8.04%	10	4	2	0	16	1	6	7	2090	R 948 599 594	6.32%	<p>There is a large number of posts currently in the R&S process as follows:</p> <p>1. Request for fill (line busy with JDs etc.) - 13 positions 2. HR300 initiated - 8 positions 3. Recruitment and selection stage (advert, shortlist, etc.) - 96 positions 4. Notice of appointment stage - 8 positions 5. Filled stage - 7 positions</p> <p>The Directorate prioritises vacancies before it is advertised and filled. Non-priority vacancies are abolished in order to create a pool of funds for regrades and new permanent positions in order to replace grant-funded contract positions.</p> <p>The two HR Business Partners work closely with Corporate HR, R&S. The Directorate's Support Service Managers constantly follow up on outstanding matters regarding vacancies. Most vacancies are filled with internal staff resulting in consequential vacancies. The Directorate is in the process of analysing the need for vacancies older than one year. These vacancies will be prioritised for filling/abolishing in order to create new positions where additional positions are required.</p>

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City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Directorate	Staff Establishment 31 May 2024			Staff Movement for period 1 June to 30 June 2024								Staff Establishment 30 June 2024			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Urban Waste Management	3668	R 1 179 050 130	9.71%	11	0	0	122	133	1	10	11	3668	R 1 177 528 179	7.72%	<p>The Directorate has embarked on a Vacancy Fast Track Project. There is a noticeable decrease in the month-on-month vacancy rate. The bulk recruitment process for workers and clerks has been concluded, which will assist in filling current and future vacancies.</p> <p>The Directorate is currently on track to fill 52 vacancies by the end of July 2024. Advertising of senior positions are prioritised as soon as it becomes vacant.</p>
Water & Sanitation	5346	R 2 284 738 306	13.54%	1	0	1	12	14	5	13	18	5345	R 2 281 008 631	5.37%	<p>The moratorium on the filling of vacancies remains in place in order to increase potential savings and prevent potential over expenditure at vote level. The impact of this decision on service delivery is closely monitored and managed in order to drive efficiencies.</p> <p>The “In Process” vacant positions have significantly increased as it now includes the positions on hold (signed off by the ED) as well as positions filled for July/August 2024 and those that have contracts against them. Those positions are then excluded from the vacancy rate. This has yielded a positive effect on the vacancy rate for the directorate.</p>
TOTAL	3656	R 1 301 636 697	10.12%	202	66	102	33	403	50	384	434	34068	R 15 788 455 947	7.39%	

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

Directorate	Number of posts per T-Grade							
	T1 -T5	T6 -T9	T10 -T13	T14 - T16	T17 -T18	T19 - T22	T23 - T24	Total
Community Services & Health	256	138	173	19	2	0	0	588
Corporate Services	54	49	85	72	11	5	1	277
Economic Growth	16	5	19	17	6	0	0	63
Energy	103	33	85	37	8	1	0	267
Finance	52	20	26	20	2	1	0	121
Future Planning & Resilience	0	1	3	18	1	1	0	24
Human Settlements	14	20	49	32	4	2	0	121
Office of the City Manager	3	0	11	15	2	2	0	33
Safety & Security	101	455	142	23	8	1	0	730
Spatial Planning & Environment	35	14	40	19	1	2	0	111
Urban Mobility	62	44	32	30	6	1	0	175
Urban Waste Management	155	156	48	15	4	1	0	379
Water & Sanitation	319	236	143	65	7	1	0	771
Total	1170	1171	856	382	62	18	1	3660

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	336	178	63	11	588	12.6%
Corporate Services	144	85	24	24	277	17.3%
Economic Growth	29	27	7	0	63	11.1%
Energy	161	71	24	11	267	13.1%
Finance	91	27	3	0	121	2.5%
Future Planning & Resilience	13	8	3	0	24	12.5%
Human Settlements	73	26	14	8	121	18.2%
Office of the City Manager	13	4	7	9	33	48.5%
Safety & Security	483	195	46	6	730	7.1%
Spatial Planning & Environment	66	24	16	5	111	18.9%
Urban Mobility	79	69	26	1	175	15.4%
Urban Waste Management	163	87	97	32	379	34.0%
Water & Sanitation	278	405	84	4	771	11.4%
Grand Total	1 929	1 206	414	111	3 660	14.3%

BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

Description	Original Budget 2023/24	Adjusted Budget 2023/24	YearTD budget 2023/24	YearTD actual 2023/24	YTD variance	Full Year Forecast
R'Thousands						
Total Revenue (excl. capital transfers and contributions, and water inventory)	54 091 719	55 191 060	55 191 060	55 795 814	604 754	55 191 060
Total Expenditure (excl. water inventory)	54 552 727	55 571 549	55 571 549	51 001 511	(4 570 038)	55 571 549
Surplus/(Deficit)	(461 007)	(380 489)	(380 489)	4 794 303	5 174 792	(380 489)

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 2023/24**

Description	Budget Year 2023/24						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	19 681 713	19 681 652	19 677 875	19 681 652	(3 777)	0.0%	19 677 946
Service charges - Water	4 437 689	4 579 473	4 794 742	4 579 473	215 269	4.7%	4 794 742
Service charges - Waste Water Management	2 278 048	2 311 393	2 397 372	2 311 393	85 979	3.7%	2 397 373
Service charges - Waste management	1 424 214	1 395 627	1 349 593	1 395 627	(46 034)	-3.3%	1 349 503
Sale of Goods and Rendering of Services	604 307	608 999	702 696	608 999	93 697	15.4%	718 923
Agency services	285 197	285 197	277 006	285 197	(8 190)	-2.9%	276 913
Interest	–	–	–	–	–	–	–
Interest earned from Receivables	286 756	293 710	324 025	293 710	30 315	10.3%	319 039
Interest from Current and Non Current Assets	1 193 514	1 369 275	1 555 730	1 369 275	186 455	13.6%	1 558 853
Dividends	–	–	–	–	–	–	–
Rental from Fixed Assets	399 883	432 907	470 669	432 907	37 762	8.7%	472 679
Licence and permits	185	185	543	185	358	192.9%	37 816
Operational Revenue	351 785	367 731	474 017	367 731	106 286	28.9%	479 485
Non-Exchange Revenue							
Property rates	11 857 238	11 857 238	11 969 949	11 857 238	112 711	1.0%	11 969 949
Surcharges and Taxes	365 452	365 452	375 198	365 452	9 745	2.7%	395 473
Fines, penalties and forfeits	1 251 676	1 903 535	2 434 147	1 903 535	530 612	27.9%	2 410 794
Licence and permits	76 655	71 292	49 792	71 292	(21 500)	-30.2%	14 080
Transfers and subsidies - Operational	6 809 560	6 765 143	6 132 200	6 765 143	(632 943)	-9.4%	6 559 746
Interest	89 165	89 165	137 912	89 165	48 747	54.7%	137 912
Fuel Levy	2 639 290	2 639 290	2 639 290	2 639 290	–	–	2 639 290
Operational Revenue	–	–	–	–	–	–	38
Gains on disposal of Assets	59 393	173 795	20 536	173 795	(153 259)	-88.2%	174 278
Other Gains	4 539 200	5 005 958	4 663 489	5 005 958	(342 469)	-6.8%	5 017 378
Total Revenue (excluding capital transfers and contributions)	58 630 919	60 197 018	60 446 780	60 197 018	249 762	0.4%	61 402 212

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

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

- **Service charges – Water (R215,3 million over)**

The variance is due to service charges for water sales in the domestic full, domestic cluster, miscellaneous, and industrial/commercial categories being higher than anticipated.

- **Service charges – Waste Water Management (R85,9 million over)**

The variance is due to service charges for sanitation sales in the domestic full, domestic cluster, and miscellaneous categories being higher than anticipated.

- **Sale of Goods and Rendering of Services (R93,7 million over)**

Over-recovery reflects mainly on the following items:

- Recoveries of Operational Expenditure, relating to the settlement where the City was successful in its litigation against the contractors of the Cape Town Stadium for inflating prices at the time.
- Fire Fees, due to an increase in prolonged fire incidences over the hot dry summer season.
- Admission/Entrance Fees, due to higher than planned demand at swimming pools, nature reserves, and city facilities.

- Salvaged items, due to more valuable items of material and redundant items being salvaged and sold.
- Electricity Sales - Green Electricity, where the auction of Carbon credits has been finalised and the actual sales were higher than anticipated.
- **Interest from Current and Non Current Assets (R186,5 million over)**
Over-recovery reflects mainly on the following sub categories:
 - Interest Received: Short Term and Call fixed deposits, and Interest Received, as a result of higher interest rates offered on investments.
 - Interest Received - Allocation to Donors, due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds.
- **Operational Revenue (R106,3 million over)**
Over-recovery reflects mainly on the following items:
 - Development Contribution/Levy & BICL, where revenue is dependent on property development, which is currently higher than planned to date.
 - Collection Charges Recovered, due to an increase in the number of customers handed over for collection of outstanding debt.
 - Skills Development Levy, due to more than planned payments received to date.
- **Property rates (R112,7 million over)**
Over-recovery reflects mainly on the following items:
 - Property Rates, due to real time supplementary valuations done during the reporting period as well as fewer objections and/or appeals received than initially anticipated.
 - Income Forgone: Indigent Rebate, due to more properties receiving the reduction than initially anticipated.
 - Income Forgone: Council Determined Rebate, due to more approved applications than initially anticipated.
- **Fines, penalties and forfeits (R530,6 million over)**
Over-recovery reflects mainly on the following items:
 - Fines - Traffic Fine Accruals, due to higher than anticipated traffic fines issued as a result of increased roadblocks, operations and various road safety initiatives.
 - Traffic Fine income, due to increased visibility and focussed operations, as well as roadshows enabling easier payment and methods of resolving outstanding fines.
 - Building Fines, due to an increase in unauthorised building work taking place within the City.
- **Transfers and subsidies – Operational (R632,9 million under)**
Under-recovery reflects mainly within the following directorates:
 - Community Services & Health, due to outstanding revenue recognition for June 2024, and impending financial year-end final processes.

- Human Settlements, mainly on:
 - Grant and Subsidies (National), on:
 - (i) Macassar BNG Housing Project, due to outstanding invoices; and
 - (ii) Staffing-Informal Settlements Project, due to the turnaround time in filling grant-funded vacancies.
 - Grants and Subsidies (Provincial), mainly on:
 - (i) Gugulethu Infill Project, due to an outstanding invoice for June 2024;
 - (ii) Macassar BNG Housing Project, due to contingency roll-over and outstanding invoices for services rendered up to 30 June 2024;
 - (iii) Valhalla Park Integrated Housing Project, due to Tender 355Q/2021/22-WP02 being cancelled;
 - (iv) IDA Projects, due to HSDG approval for emergency housing not being granted resulting in the budget not being spent; and
 - (v) Sir Lowry's Pass HSDG project, due to outstanding invoices for services rendered up to 30 June 2024.
 - Urban Mobility, mainly on:
 - Grants and Subsidies: National (Conditional), where year-end transactions are still to be processed for the following projects: Business Planning, Industry Transition, AFC/APTMS, Integrated Public Transport Network (IPTN), and Comprehensive Integrated Public Transport (CITP);
 - Grants and Subsidies: Provincial (Conditional) (under), where year-end transactions are still to be processed for the Dial-A-Ride service that is co-funded from Rates and where grant funding was used first; and
 - Grants and Subsidies: PCDR (Conditional) (under), due to slower than planned progress on the Pot Hole Repair programme funded from PTNG interest.
 - Urban Waste, on Grants and Subsidies: National (Conditional), where the initial recruitment of staff members for some projects has been slower than anticipated. Alternative projects, which were only implemented in April 2024, were identified to make up the shortfall.
 - Safety & Security, on Grant and Subsidies (Provincial, and PCDR Conditional), where funding for period 12 is still to be actualised after final invoices have been processed.
 - Finance, on Grants and Subsidies: National (Unconditional), where VAT clawback on various national funded projects is still to be finalised for the financial year.
- **Gains on disposal of Assets (R153,3 million under)**
The variance is due to final figures on Profit on Sale of Assets that are still to be captured as part of year-end processes.
 - **Other Gains (R342,5 million under)**
The variance is mainly on Inventory consumed: Price Adj B/Water and R/Water, as a result of delays in capturing water entries for period 12. Awaiting the final accounts from the National Department of Water & Sanitation.

Reasons for variances on revenue by source can be found in *Material variance explanations for revenue by source and by vote* on page 48.

EXPENDITURE**Main expenditure types for 2023/24**

Description R thousands	Budget Year 2023/24						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	18 392 798	18 363 616	17 152 623	18 363 616	(1 210 993)	-6.6%	17 608 035
Remuneration of councillors	190 901	191 848	178 000	191 848	(13 848)	-7.2%	190 784
Bulk purchases - electricity	14 099 100	14 088 145	12 369 177	14 088 145	(1 718 968)	-12.2%	14 010 477
Inventory consumed	5 949 840	6 621 777	6 197 749	6 621 777	(424 029)	-6.4%	6 441 268
Debt impairment	2 321 520	2 923 730	2 128 490	2 923 730	(795 240)	-27.2%	2 255 171
Depreciation and amortisation	3 493 165	3 549 360	3 468 549	3 549 360	(80 811)	-2.3%	3 507 098
Interest	945 367	861 341	785 789	861 341	(75 552)	-8.8%	785 819
Contracted services	9 313 712	9 591 921	8 686 301	9 591 921	(905 620)	-9.4%	9 437 146
Transfers and subsidies	371 815	392 397	342 977	392 397	(49 420)	-12.6%	362 900
Irrecoverable debts written off	150 304	206 459	1 000 472	206 459	794 013	384.6%	983 614
Operational costs	3 302 869	3 252 515	2 994 571	3 252 515	(257 945)	-7.9%	3 158 691
Losses on Disposal of Assets	754	2 829	4 982	2 829	2 154	76.1%	4 902
Other Losses	559 781	531 569	342 798	531 569	(188 771)	-35.5%	533 874
Total Expenditure	59 091 926	60 577 507	55 652 477	60 577 507	(4 925 030)	-8.1%	59 279 779

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 (R1 210,9 million under)**

Under expenditure is mainly due to:

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

- **Bulk purchases - electricity (R1 718,9 million under)**

The variance is due to a change in the Eskom monthly billing cycle, which resulted in the loss of three billing days that will not be recovered in the 2023/24 financial year. Unpredictable stages of load-shedding makes budgeting difficult. The Eskom payment for June 2024 is still to be processed.

- **Inventory consumed (R424,0 million under)**

Under expenditure reflects against the following items:

- Inventory consumed: Reticulation Water, as a result of delays in the capturing of water entries for period 12. Awaiting the accounts from the National Department of Water & Sanitation (DWS).
- Pharmaceutical Supplies, and G&D Pharmaceutical Supplies, due to outstanding accounts as service provider's system was hacked.
- G&D Vaccines, due to lower than expected demand for services.

- Chemicals, where, in an attempt to contain expenditure, the Bulk Water Branch has reduced the use of ferric sulphate by shifting/rotating plants where water is drawn from based on consumption demand. The Branch can only make this shift in alignment as per agreement with the DWS. In addition, due to the lower levels of rain in the last few weeks, the Wastewater Branch required less chemicals for the treatment of water.
- Fuel, due to fluctuations in the fuel price and consumption levels within directorates resulting in lower than planned expenditure. The lower levels of load-shedding further contributed to the variance.

- **Debt impairment (R795,2 million under)**

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

- **Contracted Services (R905,6 million under)**

Under expenditure reflects against the following items:

- Advisory Services Project Management, due to lower than expected demand for the service, and final year-end processes still taking place.
- G&D Advisory Services Project Management, where lower than planned progress was achieved by the consultants working on the Industry Transition and AFC/APTMS projects, and invoices outstanding from suppliers.
- G&D Professional Services Town Planner, due to invoices outstanding.
- Advisory Services - Research & Advisory, due to lower volumes of work required by the consultants for landfill site compliance, the late submission of invoices by service providers, pending processing of year-end transactions, and less than anticipated spend on the transactional advisor contracted to support the IPP programs.
- Recreation, Sport and Social Development, due to slower than anticipated implementation of operating ward allocation projects for the year-to-date.
- Sludge Removal, as a result of a reduction in sludge removal at wastewater plants as well as in disposal costs. In addition, the sludge removal at Blackheath Water Treatment Plant has been halted as the Port Jackson trees need to be removed first.
- Gardening Services, due to lower than planned demand for the services to date.
- Relief Drivers, where the appointment of fewer EPWP staff resulted in a lower requirement for supervision staff (foreman).
- G&D Contracted Services Building, where expenditure was posted against City funds instead of grant funds, outstanding invoices, and delays on some projects that will result in a roll-over to the 2024/25 financial year.
- R&M Contracted Services Building, due to invoices outstanding, invoices being vetted before payment can be processed, and slower than planned progress on major road resurfacing projects.
- R&M Maintenance of Equipment, due to invoices outstanding.
- Transportation Services People, where the value of invoices received was less than anticipated for the year.
- Administrative and Support Staff, where fewer labour broker staff were required to make up for the shortfall in EPWP numbers.

- Sewerage Services, due to fluctuations in the monthly operational costs of the Zandvliet Wastewater Treatment Plant since implementing the expansion to existing operations. Furthermore, the faecal sludge management system at Borchard's Quarry is not fully operational yet, which resulted in further savings. In addition, a number of invoices must still be processed for work done in June 2024.

- **Irrecoverable debts written off (R794,0 million over)**

The variance is as a result of higher than planned irrecoverable debt written off on property rates, electricity, and water & sanitation.

- **Operational costs (R257,9 million under)**

The variance reflects mainly against the following items:

- G&D Hire of LDV, PVan, Bus, SpcVeh, where actuals were posted incorrectly on the cost centre instead of the grant-funded projects.
- Electricity, due to lower than planned expenditure on electricity payments to Eskom for City-owned facilities in Eskom supply areas.
- Uniform & Protective Clothing, due to lower than planned requirement for PPE for EPWP workers.
- Indigent Relief: Electricity - Eskom, due to fewer than expected indigent applications approved as less ratepayers met the criteria as per the Indigent Policy requirements.
- Operating Leases, where reinstatement of terminated sites was not concluded in time.
- Software Licences - Upgrade/Protection, as a result of the cancellation of contracts after the tenders were awarded, due to the vendors' inability to meet the contractual obligations.
- Commission - Revenue Sharing, due to the Traffic Management Technologies invoices outstanding for the month of June.
- Specialised Information Technology Services, where the vendors' inability to meet the contractual obligations resulted in cancellation of the contracts.

- **Other losses (R188,8 million under)**

The variance is as a result of a delay in the capturing of water entries for period 12. Awaiting accounts from the National Department of Water & Sanitation.

Expenditure per vote (directorate)

Vote Description R thousands	Budget Year 2023/24						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4 649 423	4 506 140	4 110 968	4 506 140	(395 172)	-8.8%	4 242 519
Vote 2 - Corporate Services	3 823 449	3 751 456	3 416 466	3 751 456	(334 990)	-8.9%	3 751 456
Vote 3 - Economic Growth	660 768	684 976	636 960	684 976	(48 016)	-7.0%	639 199
Vote 4 - Energy	17 283 637	17 307 588	15 391 523	17 307 588	(1 916 065)	-11.1%	17 117 735
Vote 5 - Finance	3 560 189	3 674 298	3 426 430	3 674 298	(247 867)	-6.7%	3 674 298
Vote 6 - Future Planning & Resilience	535 969	557 168	529 698	557 168	(27 470)	-4.9%	557 168
Vote 7 - Human Settlements	1 625 949	1 612 605	1 482 819	1 612 605	(129 786)	-8.0%	1 525 179
Vote 8 - Office of the City Manager	458 625	490 564	458 841	490 564	(31 723)	-6.5%	490 564
Vote 9 - Safety & Security	5 337 665	6 100 341	5 747 428	6 100 341	(352 914)	-5.8%	5 821 139
Vote 10 - Spatial Planning & Environment	1 560 435	1 507 983	1 409 138	1 507 983	(98 844)	-6.6%	1 502 594
Vote 11 - Urban Mobility	4 210 184	4 354 207	4 039 764	4 354 207	(314 443)	-7.2%	4 146 668
Vote 12 - Urban Waste Management	3 628 740	3 600 665	3 412 650	3 600 665	(188 015)	-5.2%	3 430 420
Vote 13 - Water & Sanitation	11 756 893	12 429 516	11 589 791	12 429 516	(839 725)	-6.8%	12 380 841
Total Expenditure by Vote	59 091 928	60 577 507	55 652 477	60 577 507	(4 925 030)	-8.1%	59 279 780

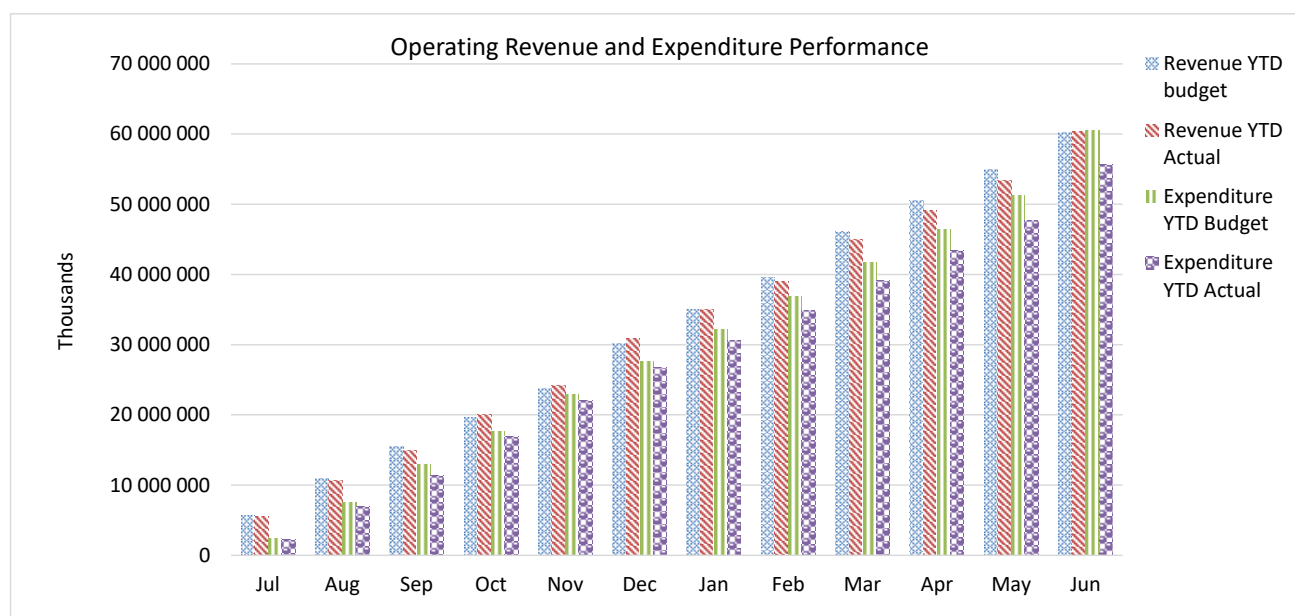
Reasons for under expenditure per vote (directorate)

Details on under expenditure by vote can be found in *Material variance explanations for operating expenditure by vote and by type* on page 60.

Details on variances for expenditure by vote and type can be found in *Material variance explanations for operating expenditure by vote and by type* on page 60.

Monthly Operating Revenue and Expenditure Performance

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



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

Vote Description R thousands	Budget Year 2023/24						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	10 987 689	11 327 781	8 792 294	11 327 781	(2 535 487)	-22.4%	9 688 256
Funded by:							
National Government	2 660 223	2 764 556	2 259 105	2 764 556	(505 451)	-18.3%	2 528 277
Provincial Government	30 135	31 220	31 123	31 220	(97)	-0.3%	31 218
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	85 801	94 302	65 273	94 302	(29 029)	-30.8%	66 205
Transfers recognised - capital	2 776 159	2 890 078	2 355 501	2 890 078	(534 577)	-18.5%	2 625 701
Borrowing	6 500 000	3 500 000	2 412 646	3 500 000	(1 087 354)	-31.1%	2 691 300
Internally generated funds	1 711 530	4 937 703	4 024 148	4 937 703	(913 555)	-18.5%	4 371 255
Total Capital Funding	10 987 689	11 327 781	8 792 294	11 327 781	(2 535 487)	-22.4%	9 688 256

The summary statement of capital budget performance indicates actual capital expenditure of R8 792 million or 77.62% of the current budget.

The year-to-date spend represents 76.29% (R6 436 million) on internally-funded projects and 81.50% (R2 356 million) on externally grant-funded projects.

Capital budget by municipal vote for 2023/24

Vote Description R thousands	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 1 - Community Services & Health	223 024	450 869	422 549	308 418	422 549	(114 132)	-27.0%	402 100
Vote 2 - Corporate Services	425 297	621 779	689 175	616 466	689 175	(72 708)	-10.6%	673 369
Vote 3 - Economic Growth	46 144	91 520	93 615	64 126	93 615	(29 489)	-31.5%	84 690
Vote 4 - Energy	1 006 874	1 197 888	1 218 331	1 083 880	1 218 331	(134 451)	-11.0%	1 107 714
Vote 5 - Finance	28 965	62 282	64 824	63 620	64 824	(1 204)	-1.9%	64 193
Vote 6 - Future Planning & Resilience	24 961	19 347	20 218	19 896	20 218	(322)	-1.6%	20 150
Vote 7 - Human Settlements	881 608	780 455	985 447	867 487	985 447	(117 960)	-12.0%	981 174
Vote 8 - Office of the City Manager	6 494	11 373	6 395	6 030	6 395	(365)	-5.7%	6 356
Vote 9 - Safety & Security	281 671	443 515	447 864	423 089	447 864	(24 776)	-5.5%	447 072
Vote 10 - Spatial Planning & Environment	224 417	368 360	313 868	223 803	313 868	(90 065)	-28.7%	265 407
Vote 11 - Urban Mobility	1 089 031	1 925 365	1 877 301	1 424 268	1 877 301	(453 033)	-24.1%	1 589 349
Vote 12 - Urban Waste Management	638 820	713 655	732 579	561 342	732 579	(171 237)	-23.4%	578 457
Vote 13 - Water & Sanitation	2 051 600	4 301 283	4 455 614	3 129 870	4 455 614	(1 325 744)	-29.8%	3 468 224
Total Capital Expenditure	6 928 907	10 987 689	11 327 781	8 792 294	11 327 781	(2 535 487)	-22.4%	9 688 256

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

• **Community Services & Health directorate (R114,1 million under)**

The current negative variance reflects on the following projects:

- Community Services & Health: Facility Upgrade FY24: Awaiting outstanding invoices.
- Mfuleni Integrated Recreation Facility: Project completed; invoice received and in process of being vetted.
- Swimming Pool Upgrade FY24: Phase 1 work completed. Finalising final invoices for payment.
- Fisantekraal Synthetic Pitch: Contractor commenced in January 2024 with anticipated completion by June 2024. Project completion was however delayed as result of relocation of connection line by Eskom. The balance of funds relates to contingencies not utilised during project implementation phase.
- National Core Standards -Various areas: Not all work planned for the 2023/24 financial year was completed as a result of outstanding building plans.
- Retreat Homeless Accommodation Extension: Project behind schedule due to delays experienced with the award of the prefab tender 224Q. The tender has since been awarded and is now active. Orders for the continuation of the detailed design and construction have been raised. Order for professional services has been raised; the bulk of the works have been completed and invoices will be processed after being vetted.
- Vygieskraal Stadium Athletics track: There was an initial delay in the award of the tender. After the award of the tender the main service provider declined the work resulting in the appointment of the standby contractor.
- Bellville Integrated Recreation Facility: Project completed; invoice received and in the process of being vetted.
- Street People Facility Development FY24: Not all work was completed. Project implementation delayed at Ebenezer Depot site. Project to be completed at the end of July. All works at Durbanville PTI are complete; awaiting Occupational Certificate. Invoices were received; the project manager is vetting the invoices for final processing.
- Upgrade Maitland Crematorium: Project completed; awaiting final invoice for vetting and processing.
- Cemetery Upgrade FY24: Phase 1 projects have been completed. Final invoices to be submitted. Remaining balance will be rolled over in the January 2025 adjustments budget.
- Elsies River Integrated Recreation Facility: Project completed. Invoice received and being vetted. Savings will be realised.

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

• **Energy (R134,4 million under)**

The negative variance reflects mainly on the following projects:

- Triangle 132kV Upgrade: Project phase completed with the rest of the work continuing in the 2024/25 financial year. Minor underspend realised. The balance of funds relates to contingencies not utilised during project implementation.
- Ground Mounted PV: Project phase completed; awaiting final invoice.

- Office Renovation at HV, Ndabeni: Awaiting invoices, however, not all work planned for the 2023/24 financial year was completed due to detailed design fee proposal challenges.
- Morgen Gronde Switching Station: Project completed. Minor savings realised as CPA final invoice came in lower than estimated. The balance of funds relates to contingencies not utilised during project implementation.
- HV OH Line Refurbish (structures) FY24: Project delayed due to long lead time in delivery of steel as well as protracted negotiations to have informal shacks moved from beneath the OH line.

91% spend is forecasted for the projects currently on the budget.

- **Human Settlements (R117,9 million under)**

The negative variance reflects mainly on the following projects/programmes:

- Informal Settlements Upgrade: Farm 694 WCG: MoA signed between the Western Cape Government and the City. Project phase completed; invoice received and being vetted before it can be processed.
- Informal Settlement Upgrade: Bosasa Link - Mfuleni: Project phase completed. Awaiting final invoice to be vetted and processed. In addition, some expenditure was incorrectly posted on operating instead of capital.
- Informal Settlements Upgrade: Managed Settlements: Project phase completed. Awaiting final invoice to be vetted and processed.
- Asset Upgrade Routine Programmes (all areas): Projects completed with savings realised.

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

- **Urban Mobility directorate (R453,0 million under)**

The negative variance reflects mainly on the following projects:

- Road Rehabilitation: Bishop Lavis: The project has experienced stop/start progress due to gangster intimidation and threats, as well as poor performance by the contractor. The contract has been terminated.
- Road Rehabilitation: Manenberg Project: The professional service provider has raised concerns of gang-related risks on project execution. A value at risk has been identified as no acceptable works offer has been received for the Framework Construction tender 338Q.
- Reconstruction of Tafelberg Road: The contractor has delayed construction of the road surface as per request from TMAC; delays due to limited construction activity during the Easter school break, and delays while relocating fauna and flora.
- Rehabilitation: Jakes Gerwel: Weltevreden Bridge-Highlands: Awaiting outstanding invoice.
- Unmade Roads: Residential FY24: Implementation planning phase at various district offices took longer than anticipated.
- Rehabilitation of Victoria Road from Queens Road to Bantry Steps: Construction was delayed due to inconsistency of underlying materials. Invoice for June 2024 is outstanding.

- IRT Phase 2 A programme: Progress has been slower than anticipated as a result of delays in obtaining final approval from the Bulk Water Branch concerning the demolition of a pedestrian bridge that impacts their services, delays in the relocation of existing services due to an error by the contractor in the setting out of one of the bridge ramps, and delays experienced with the Eskom connection and EV Duct installation.
- Rehabilitation of Weltevreden Road: Spine to Jakes Gerwel: Construction has commenced; awaiting outstanding invoice.

85% spend is forecasted for the projects currently on the budget.

- **Urban Waste Management (R171,2 million under)**

The negative variance reflects mainly on the following projects:

- Coastal Park: Design and develop (MRF): Contracts 107Q/2020/21 (construction) and 301Q/2020/21 (mechanical) have been awarded and the contractors are on site; June 2024 invoices outstanding. Delays on 301Q/2020/21 have impacted completion of work required on 107Q/2020/21. The installation of the fire suppression system was delayed as the contractor on the ground was making proposals on possible changes to the initial installation that was not supported. Installation will only be completed in the 2024/25 financial year.
- Vissershok North: Design and develop Airspace: The stone supplier had technical issues and was unable to deliver the required amount. An alternative solution was investigated, however, the stone could still not be delivered by 30 June 2024.
- Plant: Replacement FY24: Some items were delivered. Further orders were placed but could not be delivered by 30 June 2024 due to an outstanding contract price adjustment.

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

- **Water & Sanitation directorate (R1 325,7 million under)**

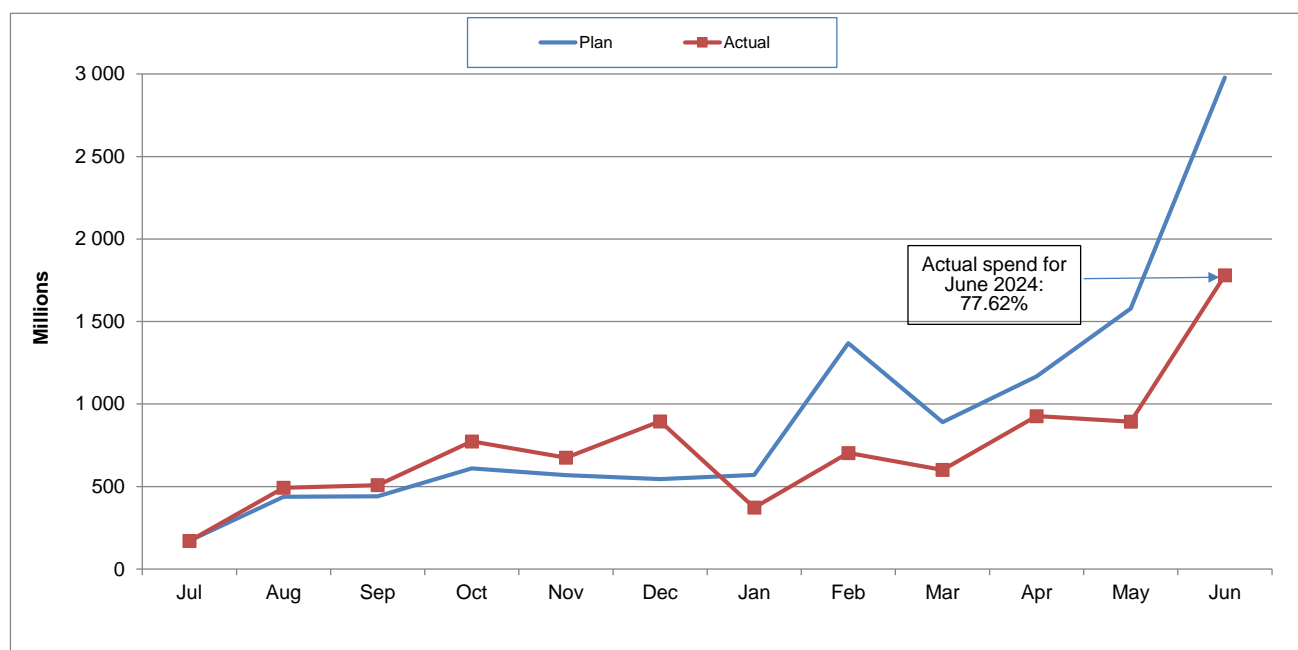
The year-to-date variance consists predominantly of contingencies as well as invoices that are still being processed as part of financial year-end processes for work performed up to 30 June 2024. The remaining variance relates to delays in delivery of specialised mechanical equipment ordered from abroad, a longer than anticipated evaluation period, obtaining wayleaves, the need to relocate to a new drilling position, hard rock excavation, later than planned acceptance of works packages by the contractor and delays due to extortion.

78% spend is forecasted for the projects currently on the budget.

Detailed explanations and remedial action on variances on the capital budget (Adjusted Budget vs YearTD actual) can be found in *Material variance explanations for capital expenditure by vote* on page 78.

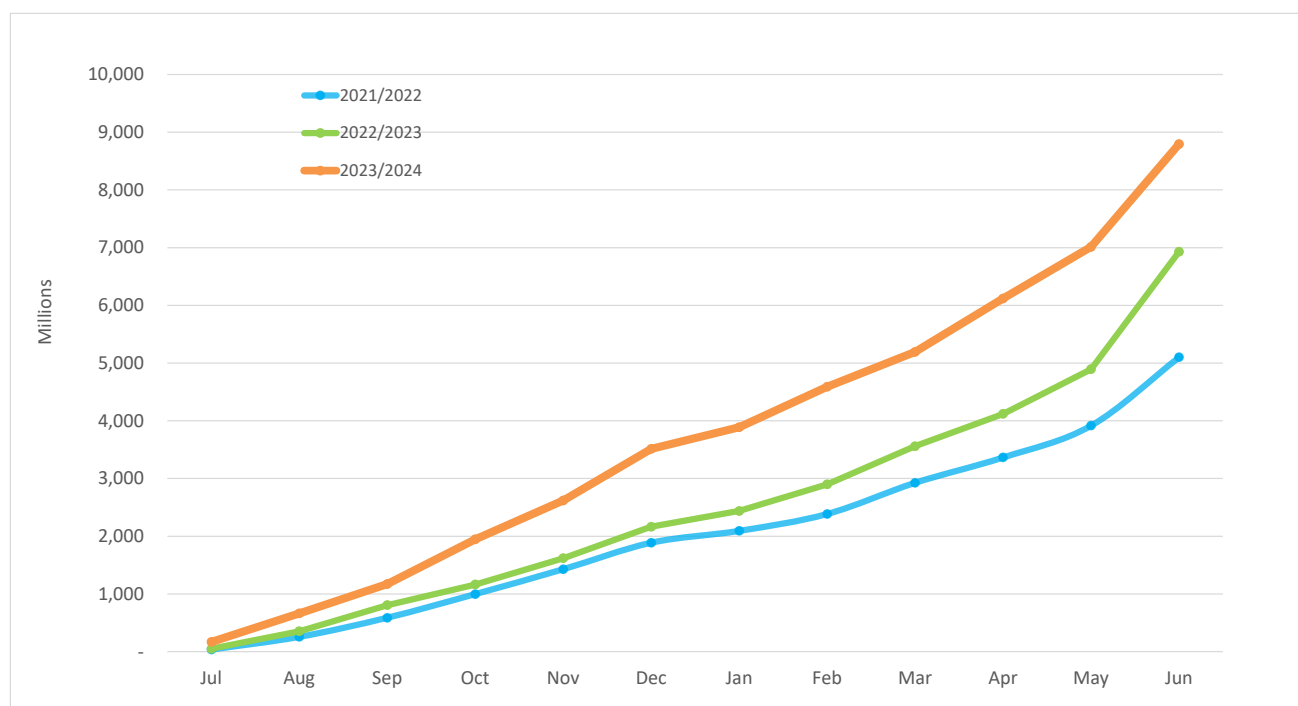
Monthly capital expenditure

The graph below reflects the City's monthly capital expenditure to date measured against the 2023/24 current budget.

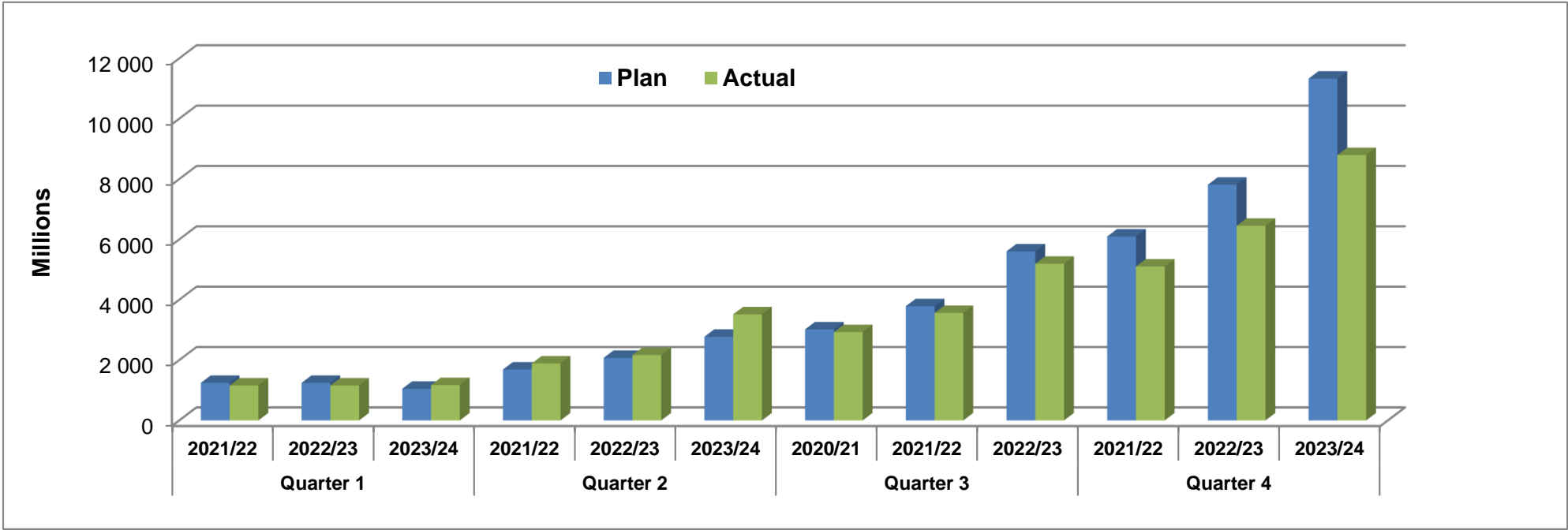


Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2021/22, 2022/23 and 2023/24.



The capital expenditure quarterly trend for the 2021/22, 2022/23 and 2023/24 financial years is graphically illustrated below.



Status of major capital programmes/projects

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Potsdam WWTW - Extension	1 282 666 073	1 282 666 073	904 089 652	-378 576 421	857 992 113	The project has progressed well and the remaining balance consists of contingencies, which will be rolled-over as part of the August 2024 adjustments budget. In addition, the total actual spend to-date will still be adjusted in line with year-end accounting procedures to only realise the portion of the advance payment guarantee payment for the 2023/24 financial year. The portion applicable to future financial years will be transferred to the advance payment account.
IRT Phase 2 A	919 373 352	919 373 352	674 856 558	-244 516 794	765 173 475	The project is in the execution phase with construction well underway. The last four invoices were lower than anticipated as a result of delays with the Eskom connection and installation. An application will be made to National Treasury to apply for a roll-over of funds.
Plant & Vehicles: Replacement	303 483 401	303 483 401	244 906 435	-58 576 966	244 906 435	Some items were delivered. The balance of the items could not be delivered by 30 June 2024 due to the outstanding contract price adjustment. The balance of the funding will, therefore, be rolled-over in the August 2024 adjustments budget in order to cater for the contract price adjustment once resolved.
Replace & Upgrade Sewer Network	245 755 143	245 755 143	195 037 947	-50 717 196	214 392 733	The Sewer Replacement Programme is slightly behind schedule due to minor delays in obtaining wayleaves and work permits to access sites. The balance of the funding will be rolled-over in the August 2024 adjustments budget.
Cape Flats Rehabilitation	230 604 640	230 604 640	138 631 840	-91 972 800	158 504 655	Not all work planned for the 2023/24 financial year was completed, due to the delay in delivery of imported materials. The invoice for June 2024 is in the process of being vetted and will be processed by 12 July 2024. The balance of funds consists of contingencies and an underspend, which will be rolled-over in the August 2024 adjustments budget.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Athlone WWTW-Capacity Extension	229 025 296	229 025 296	177 984 963	-51 040 333	188 954 424	Not all work planned for the 2023/24 financial year could be completed by 30 June 2024. The balance of funds consist of contingencies and an underspend, which will be rolled-over in the August 2024 adjustments budget.
Fleet & Plant: Replacement	214 696 553	214 696 553	213 131 860	-1 564 693	213 131 862	Project has been completed. Awaiting final invoice from the contractor, which will be vetted and processed by 12 July 2024. The project manager is following-up. Savings anticipated to be realised.
Cape Flats Aquifer Recharge	212 369 572	212 369 572	166 415 989	-45 953 583	182 711 918	All work planned for the 2023/24 financial year has been completed. The invoice for June 2024 is in the process of being vetted and will be processed by 12 July 2024. The remaining balance consists of contingencies, which will be rolled-over as part of the August 2024 adjustments budget.
System Equipment Replacement	206 800 000	206 800 000	202 144 274	-4 655 726	204 670 815	Project has been completed. Awaiting final invoice from the contractor, which will be vetted and processed by 12 July 2024. The project manager is following-up. Savings anticipated to be realised.
Coastal Park:Design and develop (MRF)	199 696 321	199 696 321	151 151 197	-48 545 124	154 899 371	Contracts 107Q/2020/21 (construction) and 301Q/2020/21 (mechanical) have been awarded and the contractors are on site. The project managers are awaiting the June 2024 invoices. Delays on 301Q/2020/21 had an impact on the completion of the work required on 107Q/2020/21. The installation of the fire suppression system was delayed as the contractor on the ground was making proposals on possible changes to the initial installation, which was not supported. The installation will only be completed in the 2024/25 financial year and requiring the balance of funds to be rolled-over in the August 2024 adjustments budget.
Repl & Upgr Sewerage Pump Stations	170 100 000	170 100 000	136 754 103	-33 345 897	165 950 753	Not all work planned for the 2023/24 financial year was completed due to the erosion of the pipeline route. The balance of funds will be rolled-over to the 2024/25 financial year via the August 2024 adjustments budget.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Land Acquisition (Housing)	157 135 980	157 135 980	157 135 770	-210	157 135 980	The project has been completed.
Replace & Upgrade Water Network	156 835 950	156 835 950	125 564 932	-31 271 018	142 210 048	The work planned for the 2023/24 financial year has been completed. The balance of funds relates to contingencies not utilised in the implementation of the project in the 2023/24 financial year.
Bulk Retic Sewers in Milnerton Rehab	148 996 731	148 996 731	118 306 813	-30 689 918	118 306 813	The work planned for the 2023/24 financial year has been completed. The balance of funds relates to contingencies not utilised in the implementation of the project in the 2023/24 financial year.
Triangle 132kV Upgrade	140 443 013	140 443 013	128 313 576	-12 129 437	128 313 576	The project phase has been completed. The balance of funds relates to contingencies not utilised during project implementation and will be rolled-over in the August 2024 adjustments budget.
Cape Flats Aquifer: Hanover Park & Philip	130 131 721	130 131 721	46 272 998	-83 858 723	86 352 561	The project is behind schedule as result of the evaluation process of tender 11Q/2023/24 taking longer than anticipated. Funds to be rolled-over to the 2024/25 financial year via the August 2024 adjustments budget.
Broadband Infrastructure Programme	126 450 661	126 450 661	115 526 867	-10 923 794	126 330 622	All services were provided by 30 June 2024. The project close-out documents and handover is being signed off. Awaiting final invoices, which will be vetted and processed by 12 July 2024. The project manager is following-up on the outstanding invoice. Savings anticipated to be realised.
Atlantis Aquifer	107 806 113	107 806 113	62 090 699	-45 715 414	92 627 838	Renewal, refurbishment and upgrade is underway. The professional services invoice was submitted after month-end and is in the process of being vetted for payment by 12 July 2024. The balance of funds relates to contingencies, which will be rolled-over as part of the August 2024 adjustments budget.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Sir Lowry's Pass River Upgrade	103 229 119	103 229 119	90 314 335	-12 914 784	99 794 454	All work planned for the 2023/24 financial year has been completed. The balance of funds relates to contingencies, which will be rolled-over as part of the August 2024 adjustments budget.
Kanonkop (Atlantis Ext 12) Housing Proje	103 042 227	103 042 227	102 944 834	-97 393	105 498 891	The project phase has been completed. Additional funding is required to repost expenditure that was erroneously posted on the operating budget. The virement of funds application will be processed in July 2024.
Bulk Water Infrastructure Replacement	100 000 000	100 000 000	77 645 108	-22 354 892	100 000 000	The project has been completed; awaiting final invoice from the contractor, which will be vetted and processed by 12 July 2024. The project manager is following-up on the outstanding invoice. Minor savings anticipated to be realised.
Table Mountain Group Aquifer: Steenbras	98 550 825	98 550 825	39 680 656	-58 870 169	68 228 882	The professional services provider payment certificate was received after month-end and is in the process of being vetted for payment in July 2024. The outstanding wayleave approval as well as the need to relocate to a new drilling position will necessitate the roll-over of the balance of the funding in the August 2024 adjustments budget.
Vissershok North:Design and develop Ais	96 958 250	96 958 250	67 555 406	-29 402 844	71 553 928	The supplier of the stone has had some technical issues and an alternative solution was investigated, however the stone was not delivered by 30 June 2024. The unspent funds will be rolled-over in the August 2024 adjustments budget in order to continue with project implementation in the 2024/25 financial year.
MV System Infrastructure Routine Program	79 190 861	79 190 861	70 750 805	-8 440 056	71 337 625	All work planned for the 2023/24 financial year has been completed. The final invoices are being vetted for payment by 12 July 2024. Savings have been realised.
Meter Replacement Programme	77 634 400	77 634 400	74 161 505	-3 472 895	77 634 400	All work planned for the 2023/24 financial year has been completed. The final invoices are being vetted for payment by 12 July 2024.
	5 840 976 202	5 840 976 202	4 481 369 122	-1 359 607 080	4 796 614 171	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R6 668 million for the month under review. This position is mainly due to the levels of cash realised in the 2022/23 financial year.

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

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

Item	Previous Month R Thousand	Current Month R Thousand
Closing Cash and Investment Balance	18 204 998	16 761 530
Total Commitments	9 744 400	8 209 728
Unspent Conditional Grants	2 089 559	1 601 888
Housing Development	351 405	351 326
MTAB	28 229	27 229
Trust Funds	1 113	1 113
Insurance reserves	569 289	569 289
CRR / Revenue	3 899 043	3 799 547
Other contractual commitments	2 805 762	1 859 336
Uncommitted Funds	8 460 598	8 551 802
Closing Cash and Investment Balance	18 204 998	16 761 530
Non Current Investments	3 420 904	2 238 603
Current Investments	6 672 405	7 854 706
Cash and Cash Equivalents as per Cash flow statement (Table C7)	8 111 689	6 668 221

Details on the cash flow can be found in *Cash Flow* on page 47.

The City's investment portfolio breakdown can be found in *Investment portfolio* on page 88.

The monthly actual and targets can be found in *Actual and revised targets for cash receipts and cash flows* on page 96.

GRANT UTILISATION

Description R thousands	Budget Year 2023/24						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	6 809 560	6 765 143	6 375 748	6 765 143	(389 395)	-5.8%	6 765 143
Total capital expenditure of Transfers and Grants	2 776 159	2 890 078	2 355 501	2 890 078	(534 577)	-18.5%	2 625 701
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9 585 719	9 655 221	8 731 248	9 655 221	(923 972)	-9.6%	9 390 844

Detailed information on transfers and grants per funding source is reflected in *Transfers and grants expenditure* on page 91.

CREDITORS**Creditors Analysis**

R thousands	Budget Year 2023/24								
	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	100	55	21	5	–	–	–	6	187

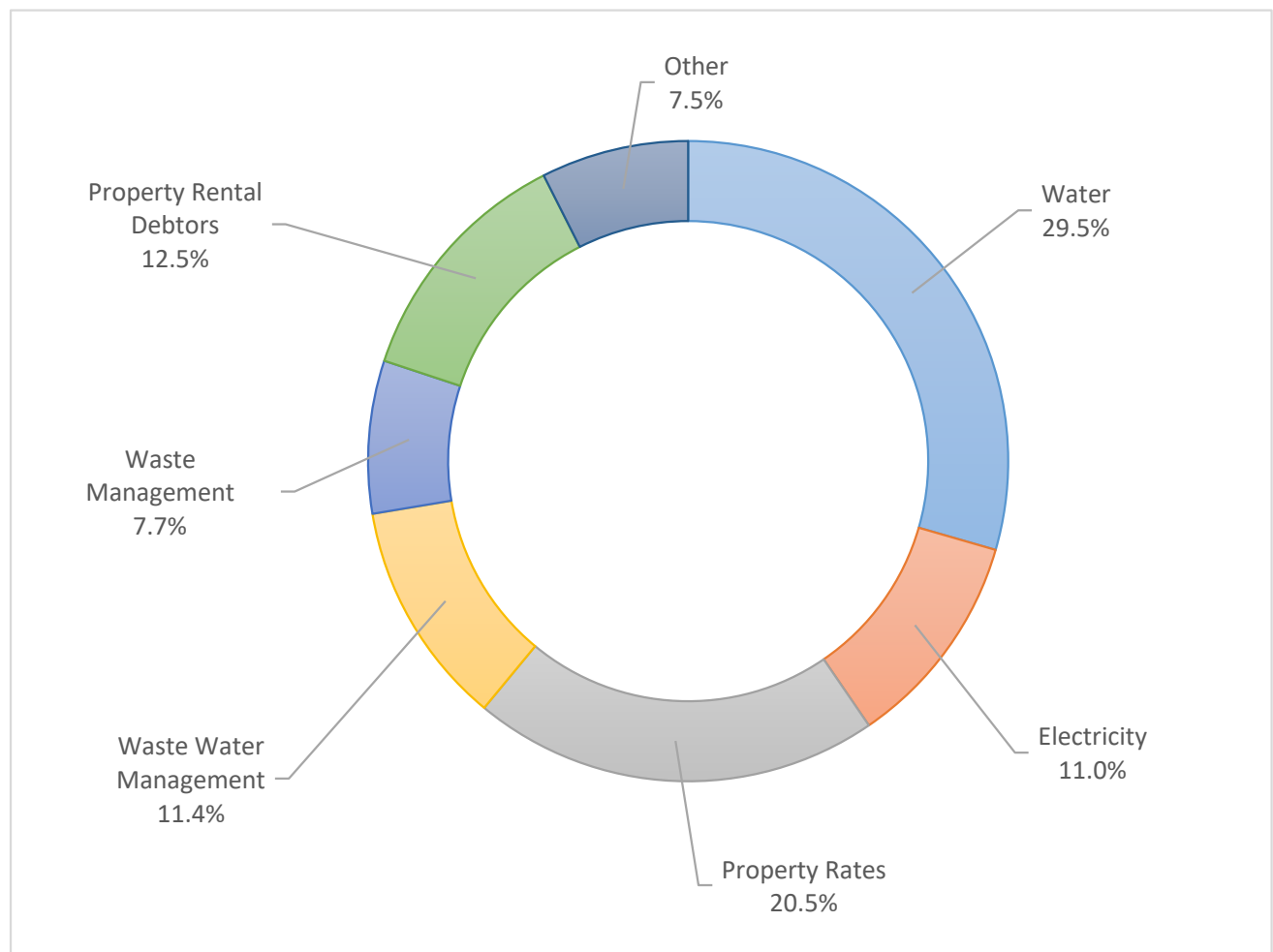
The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are mostly due to a debit balance, a foreign exchange journal, bank rejections and blocked payments.

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 2023/24								
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands
Total By Income Source	2 743 473	27.6%	310 816	3.1%	234 929	2.4%	6 635 464	66.9%	9 924 682
2022/23 - totals only	2 283 355	24.5%	438 427	4.7%	230 158	2.5%	6 375 251	68.4%	9 327 191
Movement	460 118		(127 611)		4 770		260 214		597 491
% Increase/(Decrease) year on year		20.2%		-29.1%		2.1%		4.1%	6.41%

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	R45 903 926.22	R3 307 131.62	R3 285 111.41	R0.00	R0.00	R0.00	R0.00	R2 633 413.71	R36 678 269.48	An instalment plan is currently in place; a payment of R3 407 131.62 was received on 8 July 2024. The company was placed under business rescue and has lodged an appeal; the court order was granted.
Basfour 2295 (Pty) Ltd	R41 556 098.39	R2 518 338.46	R14 765.64	R0.00	R2 289 076.57	R0.00	R0.00	R2 064 385.16	R34 669 532.56	An instalment plan is currently in place; a payment of R1 934 328.04 was received on 8 July 2024. The company was placed under business rescue and has lodged an appeal; the court order was granted.
Cornucopia Trust	R29 031 247.10	R1 956 221.29	R1 860 754.72	R0.00	R0.00	R1 443 206.21	R0.00	R16 109 164.32	R7 661 900.56	An instalment plan is currently in place; a payment of R2 093 657.05 was received on 10 June 2024.
Cornucopia Trust	R27 386 116.92	R1 317 390.65	R132 148.19	R0.00	R2 922 166.11	R3 366 619.48	R13 944.62	R6 747 082.77	R12 886 765.10	An instalment plan is currently in place; a payment of R1 529 219.67 was received on 4 June 2024.
Cape Town Community Housing Co Pty Ltd	R21 184 616.17	R494 547.74	R517 840.89	R138 966.94	R820 108.41	R132 672.31	R498 968.60	R2 930 567.44	R15 650 943.84	The account was discussed by the Revenue Task Team on 24 April 2024. There are pending investigations by the Revenue-, Valuations- and Property Management departments to resolve the matter.
Myriad Trust	R17 585 717.57	R1 282 637.81	R1 220 284.86	R1 172 524.92	R0.00	R1 165 087.09	R0.00	R5 531 691.51	R7 213 491.38	An instalment plan is currently in place; a payment of R1 208 913.59 was received on 1 July 2024.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Migra Fabrics (Pty) Ltd	R 11 919 667.76	R 951 711.57	R 317 037.78	R 315 090.44	R 16 481.75	R 16 962.44	R 20 640.98	R 3 410 841.20	R 6 870 901.60	The company was liquidated. A payment of R60 000 was received on 21 December 2023.
Ndabeni Communal Property Trust	R 11 669 367.74	R 176 418.36	R 154 457.33	R 155 721.35	R 230 480.96	R 159 902.94	R 148 911.62	R 1 002 609.99	R 9 640 865.19	Write-off report in the process of being drafted for decision at executive level.
The South African National Roads Agency SOC Limited	R 11 327 717.72	R 195 094.62	R 173 660.48	R 170 592.13	R 181 683.24	R 204 557.86	R 195 093.17	R 10 207 036.22	R 0.00	The metering unit was vandalised and the account was billed accordingly. Adjustment reversals to the billing were posted on the account on 3 July 2024. The current balance on the account is R5 593 539.14. The account has been added to the State Owned Entities list for collection as it is a PRASA account. A payment of R74 898.47 was received on 17 May 2024. Negotiations to settle the account are underway with PRASA.
Northern Value Share Block Pty Ltd	R 10 882 368.11	R 245 825.93	R 244 966.52	R 243 083.48	R 218 916.25	R 205 065.14	R 258 904.63	R 1 311 724.94	R 8 153 881.22	The defended matter is currently with the City's Legal Department. An active dunning lock is in place until 31 August 2024. A payment of R60 213.16 was received on 2 July 2024.
TOTAL	R 228 446 843.70	R 12 445 318.05	R 7 921 027.82	R 2 195 979.26	R 6 678 913.29	R 6 694 073.47	R 1 136 463.62	R 51 948 517.26	R 139 426 550.93	

Top 10 Commercial debtors service charges breakdown

Customer	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security deposit	Sundries	TOTAL
Basfour 2295 (Pty) Ltd	R 0.00	R 46 127 926.22	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 0.00	R 45 903 926.22
Basfour 2295 (Pty) Ltd	R 0.00	R 0.00	R 4 144 116.29	R 3 477 916.36	R 0.00	R 26 388 524.17	R 7 538 988.23	-R 2 274.00	R 8 827.34	R 41 556 098.39
Cornucopia Trust	R 0.00	R 29 031 247.10	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 29 031 247.10
Cornucopia Trust	R 0.00	R 0.00	R 2 589 009.22	R 2 957 764.23	R 0.00	R 17 696 285.12	R 4 143 815.35	-R 757.00	R 0.00	R 27 386 116.92
Cape Town Community Housing Co Pty Ltd	R 24.86	R 277.72	R 21 439.82	R 13 446.75	R 15 945.34	R 21 132 847.01	R 0.00	R 0.00	R 634.67	R 21 184 616.17
Myriad Trust	R 0.00	R 18 070 217.57	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 484 500.00	R 0.00	R 17 585 717.57
Migra Fabrics (Pty) Ltd	R 0.00	R 2 802 422.10	R 4 546 359.67	R 4 583 640.99	R 0.00	R 0.00	R 0.00	-R 12 755.00	R 0.00	R 11 919 667.76
Ndabeni Communal Property Trust	R 38 791.37	R 0.00	R 12 270.61	R 12 270.61	R 11 701.11	R 10 430 677.09	R 0.00	R 0.00	R 1 163 656.95	R 11 669 367.74
The South African National Roads Agency SOC Limited	R 0.00	R 11 327 717.72	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 11 327 717.72
Northern Value Share Block Pty Ltd	R 54 359.46	R 0.00	R 477 086.76	R 342 503.66	R 0.00	R 10 009 440.89	R 0.00	-R 1 022.66	R 0.00	R 10 882 368.11

Top 10 Residential debtors - Age Analysis

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Church Methodist	R12 702 936.48	R139 395.59	R153 923.17	R141 390.82	R145 152.09	R153 781.65	R227 254.07	R799 376.47	R10 942 662.62	The account was discussed by the Revenue Task Team on 24 April 2024. The water meter replacement is in progress. Proposal for write-off pending decision at executive level.
Church Methodist	R9 089 326.01	R101 235.03	R117 711.62	R111 713.61	R109 217.06	R115 535.76	R173 525.64	R687 698.31	R7 672 688.98	The account was discussed by the Revenue Task Team on 24 April 2024. Water meter replacement is in progress. Proposal for write-off pending decision at executive level.
Conference of The Methodist Church of Southern Africa	R6 632 180.69	R202 384.45	R211 934.85	R203 660.94	R200 609.90	R219 632.91	R208 740.97	R1 416 505.95	R3 968 710.72	The account was discussed by the Revenue Task Team on 24 April 2024. Water meter replacement is in progress. Proposal for write-off pending decision at executive level.
St Johns 1 Body Corporate	R6 518 984.53	R216 807.81	R227 065.43	R481 848.16	R57 837.89	R54 708.08	R570 581.18	R3 640 295.04	R1 269 840.94	Account is currently in dispute and has an active dunning lock up to 31 August 2024.
The Huntsman Body Corporate	R6 062 668.06	R281 255.86	R0.00	R241 251.34	R338 815.95	R909 869.31	R0.00	R0.00	R4 291 475.60	An instalment plan is currently in place; a payment of R200 000 was received on 3 July 2024.
Paardevelei Retirement Estate Body Corpor Rate	R4 437 365.63	R0.00	R0.00	R0.00	R192 323.10	R240 660.87	R220 981.53	R1 308 125.06	R2 475 275.07	An instalment plan is currently in place; a payment of R491 042.67 was received on 21 June 2024.
Paardevelei Retirement Estate Body Corpor Rate	R4 076 716.64	R66 332.23	R54 143.99	R0.00	R96 925.87	R216 836.59	R0.00	R729 590.39	R2 912 887.57	An instalment plan is currently in place; a payment of R78 080.31 was received on 21 June 2024.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Cape Town City Mission	R3 982 969.78	R95 422.96	R89 877.25	R90 652.34	R87 194.30	R74 880.77	R83 526.37	R597 601.21	R2 863 814.58	Valuation objection dunning lock active until 31 July 2024
Stonewood Residential Estate Home Owners Association	R3 621 450.14	R334 218.60	R28 495.82	R28 470.41	R197 850.04	R220 921.86	R264 654.13	R2 546 839.28	R0.00	Full and final settlement offer of 50% received and report submitted for approval to Director: Revenue.
Church Methodist	R3 384 445.72	R29 859.61	R32 881.54	R31 580.17	R32 216.75	R32 059.00	R31 094.24	R217 213.95	R2 977 540.46	The account was discussed by the Revenue Task Team on 24 April 2024. The water meter replacement is in progress. Proposal for write-off pending decision at executive level.
TOTAL	R60 509 043.68	R1 148 558.63	R1 221 309.53	R1 299 483.59	R1 070 509.86	R1 272 954.73	R797 260.66	R9 832 430.86	R49 169 852.03	

Top 10 Residential debtors service charges breakdown

Customer	Other	Electricity	Water	Sewerage	Refuse	Rates	Sundries	Security deposit	TOTAL
Church Methodist	R 2 363.86	R 0.00	R 12 543 520.77	R 157 051.85	R 0.00	R 0.00	R 0.00	R 0.00	R 12 702 936.48
Church Methodist	R 813.69	R 0.00	R 8 921 554.90	R 166 957.42	R 0.00	R 0.00	R 0.00	R 0.00	R 9 089 326.01
Conference of The Methodist Church of Southern Africa	R 0.00	R 0.00	R 3 170 978.23	R 2 687 419.11	R 2 170.74	R 726 300.93	R 45 311.68	R 0.00	R 6 632 180.69
St Johns 1 Body Corporate	R 0.00	R 2 768 946.17	R 2 879 297.56	R 781 436.84	R 94 021.22	R 0.00	R 0.00	-R 4 717.26	R 6 518 984.53
The Huntsman Body Corporate	R 0.00	R 0.00	R 2 920 249.36	R 2 640 495.89	R 318 769.55	R 184 054.47	R 0.00	-R 901.21	R 6 062 668.06
Paardevelei Retirement Estate Body Corpor Rate	R 0.00	R 5 012 365.63	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 575 000.00	R 4 437 365.63
Paardevelei Retirement Estate Body Corpor Rate	R 0.00	R 0.00	R 621 020.20	R 1 565 362.38	R 1 890 334.06	R 0.00	R 0.00	R 0.00	R 4 076 716.64
Cape Town City Mission	R 853 720.54	R 1 154 552.95	R 767 024.27	R 478 589.33	R 145 007.51	R 587 928.18	R 0.00	-R 3 853.00	R 3 982 969.78
Stonewood Residential Estate Home Owners Association	R 0.00	R 0.00	R 1 342 846.04	R 2 278 549.48	R 0.00	R 54.62	R 0.00	R 0.00	R 3 621 450.14
Church Methodist	R 3 705.96	R 0.00	R 3 380 739.76	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 3 384 445.72

IN YEAR BUDGET STATEMENT TABLES

Budget Statement Summary

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	11 245 429	11 857 238	11 857 238	1 007 905	11 969 949	11 857 238	112 711	1.0%	11 969 949
Service charges	23 723 808	27 821 663	27 968 145	2 346 197	28 219 582	27 968 145	251 437	0.9%	28 219 564
Investment revenue	1 447 418	1 193 514	1 369 275	80 005	1 555 730	1 369 275	186 455	13.6%	1 558 853
Transfers and subsidies - Operational	6 221 933	6 809 560	6 765 143	28 794	6 132 200	6 765 143	(632 943)	-9.4%	6 559 746
Other own revenue	11 480 579	10 948 944	12 237 218	3 643 869	12 569 320	12 237 218	332 102	2.7%	13 094 100
Total Revenue (excluding capital transfers and contributions)	54 119 167	58 630 919	60 197 018	7 106 770	60 446 780	60 197 018	249 762	0.4%	61 402 212
Employee costs	15 261 344	18 392 798	18 363 616	1 368 050	17 152 623	18 363 616	(1 210 993)	-6.6%	17 608 035
Remuneration of Councillors	176 064	190 901	191 848	14 520	178 000	191 848	(13 848)	-7.2%	190 784
Depreciation and amortisation	3 259 524	3 493 165	3 549 360	295 306	3 468 549	3 549 360	(80 811)	-2.3%	3 507 098
Interest	772 433	945 367	861 341	67 776	785 789	861 341	(75 552)	-8.8%	785 819
Inventory consumed and bulk purchases	17 498 594	20 048 940	20 709 922	4 320 660	18 566 926	20 709 922	(2 142 997)	-10.3%	20 451 745
Transfers and subsidies	377 101	371 815	392 397	28 441	342 977	392 397	(49 420)	-12.6%	362 900
Other expenditure	15 182 487	15 648 940	16 509 023	1 864 227	15 157 613	16 509 023	(1 351 409)	-8.2%	16 373 397
Total Expenditure	52 527 548	59 091 926	60 577 507	7 958 980	55 652 477	60 577 507	(4 925 030)	-8.1%	59 279 779
Surplus/(Deficit)	1 591 619	(461 007)	(380 489)	(852 210)	4 794 303	(380 489)	5 174 792	-1360.0%	2 122 433
Transfers and subsidies - capital (monetary allocations)	2 104 107	2 776 159	2 890 078	–	2 086 001	2 890 078	(804 077)	-27.8%	2 772 123
Transfers and subsidies - capital (in-kind)	7 714	–	–	–	117	–	117	100.0%	117
Surplus/(Deficit) after capital transfers & contributions	3 703 440	2 315 152	2 509 589	(852 210)	6 880 421	2 509 589	4 370 832	174.2%	4 894 672
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	3 703 440	2 315 152	2 509 589	(852 210)	6 880 421	2 509 589	4 370 832	174.2%	4 894 672
Capital expenditure & funds sources									
Capital expenditure	6 928 907	10 987 689	11 327 781	1 779 982	8 792 294	11 327 781	(2 535 487)	-22.4%	9 688 256
Capital transfers recognised	2 175 965	2 776 159	2 890 078	269 500	2 355 501	2 890 078	(534 577)	-18.5%	2 625 701
Borrowing	1 758 326	6 500 000	3 500 000	852 223	2 412 646	3 500 000	(1 087 354)	-31.1%	2 691 300
Internally generated funds	2 994 615	1 711 530	4 937 703	658 259	4 024 148	4 937 703	(913 555)	-18.5%	4 371 255
Total sources of capital funds	6 928 907	10 987 689	11 327 781	1 779 982	8 792 294	11 327 781	(2 535 487)	-22.4%	9 688 256
Financial position									
Total current assets	20 896 564	20 198 576	20 832 562		21 369 601				20 832 562
Total non current assets	66 030 086	73 577 453	72 570 353		69 930 397				72 570 353
Total current liabilities	12 957 911	14 130 363	15 040 538		12 001 281				15 040 538
Total non current liabilities	12 244 597	17 802 712	14 128 646		11 589 797				14 128 646
Community wealth/Equity	61 724 142	61 842 954	64 233 731		67 708 921				64 233 731
Cash flows									
Net cash from (used) operating	6 108 065	6 256 640	6 092 065	269 517	7 648 630	6 092 065	(1 556 565)	-25.6%	6 092 065
Net cash from (used) investing	(7 050 265)	(10 017 881)	(10 243 571)	(1 512 984)	(8 405 296)	(10 243 571)	(1 838 275)	17.9%	(10 243 571)
Net cash from (used) financing	757 838	4 851 848	1 844 114	(200 000)	(685 895)	1 844 114	2 530 009	137.2%	1 844 114
Cash/cash equivalents at the month/year end	8 110 781	8 545 973	5 803 390	–	6 668 221	5 803 390	(864 831)	-14.9%	5 803 390
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 743 473	310 816	234 929	221 857	219 792	178 818	1 130 857	4 884 141	9 924 682
Creditors Age Analysis									
Total Creditors	100	55	21	5	–	–	–	6	187

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

Financial Performance (standard classification)

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

Description R thousands	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	18 471 470	18 796 863	19 198 154	19 378 281	19 198 154	180 127	0.9%	19 610 545
Executive and council	188	355	355	1 965	355	1 610	453.4%	1 966
Finance and administration	18 471 283	18 796 504	19 197 795	19 376 309	19 197 795	178 513	0.9%	19 608 576
Internal audit	(0)	3	3	7	3	4	119.1%	3
Community and public safety	4 630 164	3 884 540	4 608 840	4 637 935	4 608 840	29 095	0.6%	5 060 001
Community and social services	111 823	132 827	118 315	105 700	118 315	(12 614)	-10.7%	116 573
Sport and recreation	56 057	85 892	67 671	61 943	67 671	(5 728)	-8.5%	71 576
Public safety	2 425 201	1 677 234	2 326 639	2 819 014	2 326 639	492 375	21.2%	2 828 359
Housing	1 598 956	1 521 459	1 651 250	1 335 817	1 651 250	(315 433)	-19.1%	1 596 663
Health	438 127	467 127	444 965	315 461	444 965	(129 505)	-29.1%	446 829
Economic and environmental services	2 377 553	3 182 528	3 090 502	2 466 934	3 090 502	(623 568)	-20.2%	3 049 406
Planning and development	637 977	767 387	673 662	634 815	673 662	(38 848)	-5.8%	682 657
Road transport	1 689 735	2 358 257	2 353 456	1 777 720	2 353 456	(575 736)	-24.5%	2 307 817
Environmental protection	49 841	56 884	63 384	54 399	63 384	(8 984)	-14.2%	58 933
Trading services	30 750 077	35 537 591	36 184 043	36 048 736	36 184 043	(135 307)	-0.4%	36 450 534
Energy sources	16 879 848	20 234 590	20 246 424	20 244 914	20 246 424	(1 510)	0.0%	20 241 909
Water management	8 732 166	9 703 941	10 321 135	10 158 103	10 321 135	(163 032)	-1.6%	10 549 236
Waste water management	3 231 115	3 557 952	3 562 206	3 619 708	3 562 206	57 502	1.6%	3 633 467
Waste management	1 906 949	2 041 107	2 054 278	2 026 012	2 054 278	(28 267)	-1.4%	2 025 922
Other	1 723	5 557	5 557	1 012	5 557	(4 545)	-81.8%	3 966
Total Revenue - Functional	56 230 987	61 407 079	63 087 096	62 532 898	63 087 096	(554 198)	-0.9%	64 174 452
Expenditure - Functional								
Governance and administration	9 591 272	2 882 260	3 067 744	8 895 413	3 066 339	5 829 074	190.1%	2 730 603
Executive and council	538 114	167 299	174 505	552 115	166 738	385 377	231.1%	168 007
Finance and administration	8 997 935	2 711 654	2 889 844	8 280 397	2 895 633	5 384 765	186.0%	2 558 627
Internal audit	55 223	3 307	3 395	62 901	3 968	58 933	1485.2%	3 968
Community and public safety	9 929 739	13 971 690	14 494 589	10 909 936	14 502 058	(3 592 122)	-24.8%	14 058 056
Community and social services	996 675	2 005 124	1 988 179	1 077 585	1 988 705	(911 120)	-45.8%	1 924 197
Sport and recreation	1 153 573	2 167 225	2 072 835	1 563 604	2 076 379	(512 775)	-24.7%	2 092 162
Public safety	4 747 814	5 563 842	6 293 209	4 946 173	6 295 246	(1 349 073)	-21.4%	6 102 797
Housing	1 521 826	2 421 778	2 376 308	1 896 304	2 376 144	(479 840)	-20.2%	2 307 354
Health	1 509 850	1 813 721	1 764 057	1 426 270	1 765 583	(339 313)	-19.2%	1 631 547
Economic and environmental services	5 597 439	7 485 576	7 470 955	6 204 385	7 461 365	(1 256 979)	-16.8%	7 238 722
Planning and development	1 548 181	2 110 499	1 993 996	1 704 801	1 982 978	(278 177)	-14.0%	1 975 768
Road transport	3 809 483	4 922 573	5 025 503	4 191 206	5 023 430	(832 224)	-16.6%	4 814 054
Environmental protection	239 775	452 504	451 456	308 379	454 956	(146 577)	-32.2%	448 899
Trading services	27 296 165	34 539 177	35 342 026	29 523 032	35 345 549	(5 822 517)	-16.5%	35 052 661
Energy sources	14 445 463	19 593 739	19 606 837	17 274 097	19 607 072	(2 332 975)	-11.9%	19 421 434
Water management	7 320 809	8 486 521	8 976 921	8 066 561	8 971 269	(904 708)	-10.1%	8 953 006
Waste water management	2 744 691	4 624 291	4 820 588	3 462 170	4 826 237	(1 364 067)	-28.3%	4 834 222
Waste management	2 785 202	1 834 627	1 937 679	720 203	1 940 970	(1 220 767)	-62.9%	1 843 998
Other	112 933	213 236	202 194	119 711	202 198	(82 487)	-40.8%	199 737
Total Expenditure - Functional	52 527 548	59 091 939	60 577 507	55 652 477	60 577 507	(4 925 030)	-8.1%	59 279 779
Surplus/ (Deficit) for the year	3 703 440	2 315 140	2 509 589	6 880 421	2 509 589	4 370 832	174.2%	4 894 672

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

Financial Performance (revenue and expenditure by municipal vote)

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

Vote Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	943 789	1 066 916	991 781	796 721	991 781	(195 060)	-19.7%	993 868
Vote 2 - Corporate Services	73 774	68 240	67 404	83 259	67 404	15 855	23.5%	83 256
Vote 3 - Economic Growth	304 489	260 479	403 585	272 093	403 585	(131 492)	-32.6%	424 296
Vote 4 - Energy	16 730 867	20 053 062	20 064 896	20 063 319	20 064 896	(1 577)	0.0%	20 060 381
Vote 5 - Finance	17 724 548	18 055 431	18 272 254	18 691 773	18 272 254	419 519	2.3%	18 695 490
Vote 6 - Future Planning & Resilience	62 339	66 041	66 043	50 589	66 043	(15 454)	-23.4%	66 043
Vote 7 - Human Settlements	1 598 777	1 521 097	1 707 666	1 335 804	1 707 666	(371 861)	-21.8%	1 596 650
Vote 8 - Office of the City Manager	1 928	865	865	1 961	865	1 097	126.9%	2 582
Vote 9 - Safety & Security	2 470 075	1 750 229	2 399 453	2 863 840	2 399 453	464 387	19.4%	2 876 042
Vote 10 - Spatial Planning & Environment	581 500	689 847	654 156	624 898	654 156	(29 258)	-4.5%	676 972
Vote 11 - Urban Mobility	1 759 537	2 418 941	2 445 640	1 874 993	2 445 640	(570 647)	-23.3%	2 420 456
Vote 12 - Urban Waste Management	1 988 560	2 171 545	2 101 141	2 066 090	2 101 141	(35 050)	-1.7%	2 066 001
Vote 13 - Water & Sanitation	11 990 805	13 284 385	13 912 214	13 807 557	13 912 214	(104 656)	-0.8%	14 212 415
Total Revenue by Vote	56 230 987	61 407 079	63 087 096	62 532 898	63 087 096	(554 198)	-0.9%	64 174 452
Expenditure by Vote								
Vote 1 - Community Services & Health	3 954 168	4 649 423	4 506 140	4 110 968	4 506 140	(395 172)	-8.8%	4 242 519
Vote 2 - Corporate Services	3 282 475	3 823 449	3 751 456	3 416 466	3 751 456	(334 990)	-8.9%	3 751 456
Vote 3 - Economic Growth	657 251	660 768	684 976	636 960	684 976	(48 016)	-7.0%	639 199
Vote 4 - Energy	14 663 555	17 283 637	17 307 588	15 391 523	17 307 588	(1 916 065)	-11.1%	17 117 735
Vote 5 - Finance	2 745 384	3 560 189	3 674 298	3 426 430	3 674 298	(247 867)	-6.7%	3 674 298
Vote 6 - Future Planning & Resilience	464 779	535 969	557 168	529 698	557 168	(27 470)	-4.9%	557 168
Vote 7 - Human Settlements	1 533 696	1 625 949	1 612 605	1 482 819	1 612 605	(129 786)	-8.0%	1 525 179
Vote 8 - Office of the City Manager	408 051	458 625	490 564	458 841	490 564	(31 723)	-6.5%	490 564
Vote 9 - Safety & Security	5 540 354	5 337 665	6 100 341	5 747 428	6 100 341	(352 914)	-5.8%	5 821 139
Vote 10 - Spatial Planning & Environment	1 278 565	1 560 435	1 507 983	1 409 138	1 507 983	(98 844)	-6.6%	1 502 594
Vote 11 - Urban Mobility	3 824 979	4 210 184	4 354 207	4 039 764	4 354 207	(314 443)	-7.2%	4 146 668
Vote 12 - Urban Waste Management	3 404 834	3 628 740	3 600 665	3 412 650	3 600 665	(188 015)	-5.2%	3 430 420
Vote 13 - Water & Sanitation	10 769 455	11 756 893	12 429 516	11 589 791	12 429 516	(839 725)	-6.8%	12 380 841
Total Expenditure by Vote	52 527 548	59 091 928	60 577 507	55 652 477	60 577 507	(4 925 030)	-8.1%	59 279 780
Surplus/ (Deficit) for the year	3 703 440	2 315 151	2 509 589	6 880 421	2 509 589	4 370 832	174.2%	4 894 672

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

Financial Performance (revenue by source and expenditure by type)

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

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	16 384 191	19 681 713	19 681 652	19 677 875	19 681 652	(3 777)	0.0%	19 677 946
Service charges - Water	3 997 156	4 437 689	4 579 473	4 794 742	4 579 473	215 269	4.7%	4 794 742
Service charges - Waste Water Management	2 033 263	2 278 048	2 311 393	2 397 372	2 311 393	85 979	3.7%	2 397 373
Service charges - Waste management	1 309 198	1 424 214	1 395 627	1 349 593	1 395 627	(46 034)	-3.3%	1 349 503
Sale of Goods and Rendering of Services	602 839	604 307	608 999	702 696	608 999	93 697	15.4%	718 923
Agency services	276 684	285 197	285 197	277 006	285 197	(8 190)	-2.9%	276 913
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	288 014	286 756	293 710	324 025	293 710	30 315	10.3%	319 039
Interest from Current and Non Current Assets	1 447 418	1 193 514	1 369 275	1 555 730	1 369 275	186 455	13.6%	1 558 853
Dividends	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	420 355	399 883	432 907	470 669	432 907	37 762	8.7%	472 679
Licence and permits	353	185	185	543	185	358	192.9%	37 816
Operational Revenue	423 249	351 785	367 731	474 017	367 731	106 286	28.9%	479 485
Non-Exchange Revenue								
Property rates	11 245 429	11 857 238	11 857 238	11 969 949	11 857 238	112 711	1.0%	11 969 949
Surcharges and Taxes	316 181	365 452	365 452	375 198	365 452	9 745	2.7%	395 473
Fines, penalties and forfeits	1 984 419	1 251 676	1 903 535	2 434 147	1 903 535	530 612	27.9%	2 410 794
Licence and permits	45 632	76 655	71 292	49 792	71 292	(21 500)	-30.2%	14 080
Transfers and subsidies - Operational	6 221 933	6 809 560	6 765 143	6 132 200	6 765 143	(632 943)	-9.4%	6 559 746
Interest	124 173	89 165	89 165	137 912	89 165	48 747	54.7%	137 912
Fuel Levy	2 666 726	2 639 290	2 639 290	2 639 290	2 639 290	–	–	2 639 290
Operational Revenue	86 691	–	–	–	–	–	–	38
Gains on disposal of Assets	–	59 393	173 795	20 536	173 795	(153 259)	-88.2%	174 278
Other Gains	4 245 264	4 539 200	5 005 958	4 663 489	5 005 958	(342 469)	-6.8%	5 017 378
Discontinued Operations	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	54 119 167	58 630 919	60 197 018	60 446 780	60 197 018	249 762	0.4%	61 402 212
Expenditure By Type								
Employee related costs	15 261 344	18 392 798	18 363 616	17 152 623	18 363 616	(1 210 993)	-6.6%	17 608 035
Remuneration of councillors	176 064	190 901	191 848	178 000	191 848	(13 848)	-7.2%	190 784
Bulk purchases - electricity	11 812 158	14 099 100	14 088 145	12 369 177	14 088 145	(1 718 968)	-12.2%	14 010 477
Inventory consumed	5 686 436	5 949 840	6 621 777	6 197 749	6 621 777	(424 029)	-6.4%	6 441 268
Debt impairment	854 246	2 321 520	2 923 730	2 128 490	2 923 730	(795 240)	-27.2%	2 255 171
Depreciation and amortisation	3 259 524	3 493 165	3 549 360	3 468 549	3 549 360	(80 811)	-2.3%	3 507 098
Interest	772 433	945 367	861 341	785 789	861 341	(75 552)	-8.8%	785 819
Contracted services	8 913 196	9 313 712	9 591 921	8 686 301	9 591 921	(905 620)	-9.4%	9 437 146
Transfers and subsidies	377 101	371 815	392 397	342 977	392 397	(49 420)	-12.6%	362 900
Irrecoverable debts written off	2 167 322	150 304	206 459	1 000 472	206 459	794 013	384.6%	983 614
Operational costs	2 759 913	3 302 869	3 252 515	2 994 571	3 252 515	(257 945)	-7.9%	3 158 691
Losses on Disposal of Assets	37 655	754	2 829	4 982	2 829	2 154	76.1%	4 902
Other Losses	450 154	559 781	531 569	342 798	531 569	(188 771)	-35.5%	533 874
Total Expenditure	52 527 548	59 091 926	60 577 507	55 652 477	60 577 507	(4 925 030)	-8.1%	59 279 779
Surplus/(Deficit)	1 591 619	(461 007)	(380 489)	4 794 303	(380 489)	5 174 792	-1360.0%	2 122 433
Transfers and subsidies - capital (monetary allocations)	2 104 107	2 776 159	2 890 078	2 086 001	2 890 078	(804 077)	-27.8%	2 772 123
Transfers and subsidies - capital (in-kind)	7 714	–	–	117	–	117	100.0%	117
Surplus/(Deficit) after capital transfers & contributions	3 703 440	2 315 152	2 509 589	6 880 421	2 509 589			4 894 672
Income Tax	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	3 703 440	2 315 152	2 509 589	6 880 421	2 509 589			4 894 672
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	3 703 440	2 315 152	2 509 589	6 880 421	2 509 589			4 894 672
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions	–	–	–	–	–			–
Surplus/ (Deficit) for the year	3 703 440	2 315 152	2 509 589	6 880 421	2 509 589			4 894 672

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

Capital Expenditure (municipal vote, standard classification and funding)

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

Vote Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	223 024	450 869	422 549	308 418	422 549	(114 132)	-27.0%	402 100
Vote 2 - Corporate Services	425 297	621 779	689 175	616 466	689 175	(72 708)	-10.6%	673 369
Vote 3 - Economic Growth	46 144	91 520	93 615	64 126	93 615	(29 489)	-31.5%	84 690
Vote 4 - Energy	1 006 874	1 197 888	1 218 331	1 083 880	1 218 331	(134 451)	-11.0%	1 107 714
Vote 5 - Finance	28 965	62 282	64 824	63 620	64 824	(1 204)	-1.9%	64 193
Vote 6 - Future Planning & Resilience	24 961	19 347	20 218	19 896	20 218	(322)	-1.6%	20 150
Vote 7 - Human Settlements	881 608	780 455	985 447	867 487	985 447	(117 960)	-12.0%	981 174
Vote 8 - Office of the City Manager	6 494	11 373	6 395	6 030	6 395	(365)	-5.7%	6 356
Vote 9 - Safety & Security	281 671	443 515	447 864	423 089	447 864	(24 776)	-5.5%	447 072
Vote 10 - Spatial Planning & Environment	224 417	368 360	313 868	223 803	313 868	(90 065)	-28.7%	265 407
Vote 11 - Urban Mobility	1 089 031	1 925 365	1 877 301	1 424 268	1 877 301	(453 033)	-24.1%	1 589 349
Vote 12 - Urban Waste Management	638 820	713 655	732 579	561 342	732 579	(171 237)	-23.4%	578 457
Vote 13 - Water & Sanitation	2 051 600	4 301 283	4 455 614	3 129 870	4 455 614	(1 325 744)	-29.8%	3 468 224
Total Capital Expenditure	6 928 907	10 987 689	11 327 781	8 792 294	11 327 781	(2 535 487)	-22.4%	9 688 256
Capital Expenditure - Functional Classification								
Governance and administration	1 312 788	1 570 015	1 801 892	1 589 558	1 801 892	(212 334)	-11.8%	1 696 884
Executive and council	4 557	1 676	1 573	1 319	1 573	(254)	-16.1%	1 339
Finance and administration	1 308 153	1 564 181	1 795 484	1 583 714	1 795 484	(211 770)	-11.8%	1 690 718
Internal audit	78	4 159	4 836	4 525	4 836	(310)	-6.4%	4 827
Community and public safety	1 235 898	1 501 963	1 593 637	1 358 264	1 593 637	(235 373)	-14.8%	1 565 264
Community and social services	61 847	98 550	80 126	54 031	80 126	(26 094)	-32.6%	73 815
Sport and recreation	75 102	307 321	275 978	202 777	275 978	(73 201)	-26.5%	261 306
Public safety	205 337	307 134	294 983	274 858	294 983	(20 125)	-6.8%	294 269
Housing	859 239	761 558	914 546	804 857	914 546	(109 688)	-12.0%	910 772
Health	34 373	27 400	28 005	21 741	28 005	(6 264)	-22.4%	25 102
Economic and environmental services	1 259 563	2 286 395	2 116 056	1 557 268	2 116 056	(558 788)	-26.4%	1 777 205
Planning and development	137 067	205 026	188 034	127 855	188 034	(60 179)	-32.0%	158 094
Road transport	1 001 530	1 854 510	1 749 184	1 299 298	1 749 184	(449 886)	-25.7%	1 461 515
Environmental protection	120 965	226 859	178 838	130 115	178 838	(48 724)	-27.2%	157 596
Trading services	3 120 273	5 619 194	5 815 565	4 286 662	5 815 565	(1 528 903)	-26.3%	4 648 272
Energy sources	1 003 581	1 181 388	1 209 831	1 080 902	1 209 831	(128 929)	-10.7%	1 104 736
Water management	710 922	1 060 718	1 185 735	758 731	1 185 735	(427 004)	-36.0%	971 820
Waste water management	1 059 944	2 980 384	3 011 256	2 142 559	3 011 256	(868 697)	-28.8%	2 250 161
Waste management	345 826	396 705	408 744	304 471	408 744	(104 273)	-25.5%	321 556
Other	385	10 121	630	541	630	(89)	-14.2%	630
Total Capital Expenditure - Functional Classification	6 928 907	10 987 689	11 327 781	8 792 294	11 327 781	(2 535 487)	-22.4%	9 688 256
Funded by:								
National Government	2 079 812	2 660 223	2 764 556	2 259 105	2 764 556	(505 451)	-18.3%	2 528 277
Provincial Government	11 071	30 135	31 220	31 123	31 220	(97)	-0.3%	31 218
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	85 082	85 801	94 302	65 273	94 302	(29 029)	-30.8%	66 205
Transfers recognised - capital	2 175 965	2 776 159	2 890 078	2 355 501	2 890 078	(534 577)	-18.5%	2 625 701
Borrowing	1 758 326	6 500 000	3 500 000	2 412 646	3 500 000	(1 087 354)	-31.1%	2 691 300
Internally generated funds	2 994 615	1 711 530	4 937 703	4 024 148	4 937 703	(913 555)	-18.5%	4 371 255
Total Capital Funding	6 928 907	10 987 689	11 327 781	8 792 294	11 327 781	(2 535 487)	-22.4%	9 688 256

Financial Position

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

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	12 485 867	12 455 162	11 088 028	12 440 985	11 088 028
Trade and other receivables from exchange transactions	4 163 093	3 177 885	3 265 999	4 400 387	3 265 999
Receivables from non-exchange transactions	3 237 826	3 605 039	5 309 121	3 429 936	5 309 121
Current portion of non-current receivables	612	863	822	612	822
Inventory	483 155	466 401	509 957	488 686	509 957
VAT	526 010	493 226	658 636	608 995	658 636
Other current assets	–	–	–	–	–
Total current assets	20 896 564	20 198 576	20 832 562	21 369 601	20 832 562
Non current assets					
Investments	5 718 223	4 965 700	4 480 736	4 295 802	4 480 736
Investment property	576 107	574 433	574 433	576 107	574 433
Property, plant and equipment	58 990 743	67 340 917	66 741 012	64 314 488	66 741 012
Biological assets	–	–	–	–	–
Living and non-living resources	206	800	792	206	792
Heritage assets	10 268	11 108	10 268	10 268	10 268
Intangible assets	733 844	684 467	763 083	733 844	763 083
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	695	28	28	(318)	28
Other non-current assets	–	–	–	–	–
Total non current assets	66 030 086	73 577 453	72 570 353	69 930 397	72 570 353
TOTAL ASSETS	86 926 650	93 776 029	93 402 915	91 299 998	93 402 915
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	1 718 820	2 966 423	2 763 357	1 718 820	2 763 357
Consumer deposits	439 733	549 440	463 937	454 425	463 937
Trade and other payables from exchange transactions	7 783 114	7 778 169	8 951 739	5 600 433	8 951 739
Trade and other payables from non-exchange transactions	826 752	610 716	648 700	2 119 455	648 700
Provision	1 709 921	1 811 108	1 758 132	1 688 627	1 758 132
VAT	479 571	414 507	454 672	419 519	454 672
Other current liabilities	–	–	–	–	–
Total current liabilities	12 957 911	14 130 363	15 040 538	12 001 281	15 040 538
Non current liabilities					
Financial liabilities	5 630 840	9 379 712	6 554 080	4 976 039	6 554 080
Provision	6 613 757	8 423 001	7 574 566	6 613 757	7 574 566
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	12 244 597	17 802 712	14 128 646	11 589 797	14 128 646
TOTAL LIABILITIES	25 202 508	31 933 075	29 169 184	23 591 077	29 169 184
NET ASSETS	61 724 142	61 842 954	64 233 731	67 708 921	64 233 731
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	56 727 512	57 605 312	59 639 113	63 489 917	59 639 113
Reserves and funds	4 996 630	4 237 642	4 594 618	4 219 004	4 594 618
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	61 724 142	61 842 954	64 233 731	67 708 921	64 233 731

Cash Flow

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

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	11 245 429	11 774 525	11 774 525	12 181 880	11 774 525	407 354	3.5%	11 774 525
Service charges	24 295 205	27 337 481	27 117 104	27 451 181	27 117 104	334 078	1.2%	27 117 104
Other revenue	3 182 072	4 591 781	4 630 246	6 226 281	4 630 246	1 596 035	34.5%	4 630 246
Transfers and Subsidies - Operational	6 171 454	6 809 560	6 765 143	6 146 829	6 765 143	(618 314)	-9.1%	6 765 143
Transfers and Subsidies - Capital	1 819 160	2 776 159	2 890 078	2 831 087	2 890 078	(58 991)	-2.0%	2 890 078
Interest	1 817 833	1 193 514	1 369 275	1 619 188	1 369 275	249 913	18.3%	1 369 275
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(41 655 977)	(47 117 237)	(47 320 209)	(48 043 124)	(47 320 209)	722 915	-1.5%	(47 320 209)
Interest	(767 111)	(737 329)	(733 201)	(733 332)	(733 201)	130	0.0%	(733 201)
Transfers and Subsidies	–	(371 815)	(400 894)	(31 360)	(400 894)	(369 534)	92.2%	(400 894)
NET CASH FROM/(USED) OPERATING ACTIVITIES	6 108 065	6 256 640	6 092 065	7 648 630	6 092 065	(1 556 565)	-25.6%	6 092 065
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	133 778	59 393	173 795	–	173 795	(173 795)	-100.0%	173 795
Decrease (increase) in non-current receivables	5 974	863	863	–	863	(863)	-100.0%	863
Decrease (increase) in non-current investments	(518 278)	909 552	909 552	–	909 552	(909 552)	-100.0%	909 552
Payments								
Capital assets	(6 671 739)	(10 987 689)	(11 327 781)	(8 405 296)	(11 327 781)	(2 922 485)	25.8%	(11 327 781)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 050 265)	(10 017 881)	(10 243 571)	(8 405 296)	(10 243 571)	(1 838 275)	17.9%	(10 243 571)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	2 116 000	6 500 000	3 500 000	1 000 000	3 500 000	(2 500 000)	-71.4%	3 500 000
Increase (decrease) in consumer deposits	–	30 009	30 009	–	30 009	(30 009)	-100.0%	30 009
Payments								
Repayment of borrowing	(1 358 162)	(1 678 161)	(1 685 895)	(1 685 895)	(1 685 895)	–	–	(1 685 895)
NET CASH FROM/(USED) FINANCING ACTIVITIES	757 838	4 851 848	1 844 114	(685 895)	1 844 114	2 530 009	137.2%	1 844 114
NET INCREASE/ (DECREASE) IN CASH HELD	(184 362)	1 090 606	(2 307 391)	(1 442 560)	(2 307 391)			(2 307 391)
Cash/cash equivalents at beginning:	8 295 143	7 455 368	8 110 781	8 110 781	8 110 781			8 110 781
Cash/cash equivalents at month/year end:	8 110 781	8 545 973	5 803 390	6 668 221	5 803 390			5 803 390

SUPPORTING TABLES

Material variance explanations for operating revenue by source and by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>				
Exchange Revenue				
Service charges - Electricity	(3 777)	0.0%	Immaterial variance.	-
Service charges - Water	215 269	4.7%	The variance is due to service charges for water sales in the domestic full, domestic cluster, miscellaneous, and industrial/commercial categories being higher than anticipated.	No corrective action required.
Service charges - Waste Water Management	85 979	3.7%	The variance is due to service charges for sanitation sales in the domestic full, domestic cluster, and miscellaneous categories being higher than anticipated.	No corrective action required.
Service charges - Waste management	(46 034)	-3.3%	The variance is a combination of over-/under-recovery and reflects mainly on: 1. Indigent Relief: Refuse (over), where the number of eligible applicants is higher than originally anticipated; and 2. Disposal Coupon Fees (under), due to work being performed in-house resulting in less revenue on the primary budget.	No corrective action required.
Sale of Goods and Rendering of Services	93 697	15.4%	The variance reflects on the following items: 1. Recoveries of Operational Expenditure, relating to the settlement where the City was successful in its litigation against the contractors of the Cape Town Stadium for inflating prices at the time. 2. Fire Fees, due to an increase in prolonged fire incidences over the hot dry summer season. 3. Admission/Entrance Fees, due to higher than planned demand at swimming pools, nature reserves, and City facilities. 4. Salvaged items, due to more valuable items of material and redundant items being salvaged and sold. 5. Electricity Sales - Green Electricity, where the auction of carbon credits took place and actual sales were higher than anticipated.	No corrective action required.
Agency services	(8 190)	-2.9%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Interest	–	-	-	-
Interest earned from Receivables	30 315	10.3%	The variance is mainly due to higher than expected debtor balances relating to water and sanitation, urban waste, electricity, and other service charges.	No corrective action required.
Interest from Current and Non Current Assets	186 455	13.6%	The variance is a combination of over-/under-recovery and reflects mainly on the following items: 1. Interest Received: Short Term and Call fixed deposits, and Interest Received (over), as a result of higher interest rates offered on investments. 2. Interest Received - Allocation to Donors (over), due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds. 3. Interest Received Non-Current, and Current Investments (under), where interest was lower than anticipated as a result of an amortisation adjustment of the sinking fund investment processed at financial year-end.	No corrective action required.
Rental from Fixed Assets	37 762	8.7%	The variance is mainly on: 1. Rental from Fixed Assets - Market related (other), due to beneficial occupation rental increases from new leases and favourable occupational rental. 2. Rental Fixed assets: Non-market related, due to the timing difference in the payments received from the Western Province Rugby (WPR) and revenue recognition of the payments over the lease term.	No corrective action required.
Licence and permits	358	192.9%	The variance is due to more than planned health certificates issued to date.	No corrective action required.
Operational Revenue	106 286	28.9%	The variance is mainly on the following items: 1. Development Contribution/Levy & BICL, where revenue is dependent on property development, which is currently higher than planned to date. 2. Collection Charges Recovered, due to an increase in the number of customers handed over for collection of outstanding debt. 3. Skills Development Levy, due to higher than planned payments received to date.	No corrective action required.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Non-Exchange Revenue				
Property rates	112 711	1.0%	The variance is a combination of over-/under-recovery on the following items: 1. Property Rates (over), due to real-time supplementary valuations during the reporting period as well as fewer objections and/or appeals received than initially anticipated. 2. Income Forgone: Rates: Old Age Pension (under), as a result of fewer than planned applications approved to date. Pensioners are required to reapply for the rebate when a new general valuation (GV) is implemented. GV2022 was implemented on 1 July 2023. Various initiatives (i.e. communication drives, extension of application period, etc.) were undertaken by the Revenue Department to encourage pensioners to reapply. 3. Income Forgone: Indigent Rebate (over), due to more properties receiving the reduction to date than initially anticipated. 4. Income Forgone: Council Determined Rebate (over), due to more approved applications to date than initially anticipated.	No corrective action required.
Surcharges and Taxes	9 745	2.7%	Immaterial variance.	-
Fines, penalties and forfeits	530 612	27.9%	The over-recovery reflects mainly on the following items: 1. Fines - Traffic Fine Accruals, due to higher than anticipated traffic fines issued to date as a result of increased roadblocks, operations and various road safety initiatives. 2. Traffic Fine income, due to increased visibility and focussed operations, as well as roadshows enabling easier payment and methods of resolving outstanding fines. 3. Building Fines, due to an increase in unauthorised building work taking place within the City.	No corrective action required.
Licence and permits	(21 500)	-30.2%	The variance reflects mainly on driver's and learner's licence application fees, due to fewer than planned applications and appointments to date.	No corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u> Transfers and subsidies - Operational	(632 943)	-9.4%	<p>The variance reflects in the following directorates:</p> <p>1. Community Services & Health, due to outstanding revenue recognition for June 2024, and pending financial year-end final processes.</p> <p>2. Human Settlements, mainly on:</p> <p>a) Grant and Subsidies (National), on:</p> <p>(i) Macassar BNG Housing Project, due to outstanding invoices; and</p> <p>(ii) Staffing-Informal Settlements Project, due to the turnaround time in filling grant-funded vacancies.</p> <p>b) Grants and Subsidies (Provincial), mainly on:</p> <p>(i) Gugulethu Infill Project, due to an outstanding invoice for June 2024;</p> <p>(ii) Macassar BNG Housing Project, due to the contingency roll-over, and outstanding invoices for services rendered up to 30 June 2024;</p> <p>(iii) Valhalla Park Integrated Housing Project, due to Tender 355Q/2021/22-WP02 being cancelled;</p> <p>(iv) IDA Projects, due to HSDG approval for emergency housing not being granted resulting in the budget not being spent; and</p> <p>(v) Sir Lowry's Pass HSDG project, due to outstanding invoices for services rendered up to 30 June 2024.</p> <p>3. Urban Mobility, mainly on:</p> <p>a) Grants and Subsidies: National (Conditional), where year-end transactions are still being processed for the following projects: Business Planning, Industry Transition, AFC/APTMS, Integrated Public Transport Network (IPTN), and Comprehensive Integrated Public Transport (CITP);</p> <p>b) Grants and Subsidies: Provincial (Conditional) (under), where year-end transactions are still being processed for the Dial-A-Ride service that is co-funded from Rates and where grant funding was used first; and</p> <p><i>Continued on next page.</i></p>	Final year-end transactions still in progress.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Transfers and subsidies - Operational	<i>See previous page.</i>	<i>See previous page.</i>	c) Grants and Subsidies: PCDR (Conditional) (under), due to slower than planned progress on the Pot Hole Repair programme funded from PTNG interest. 4. Urban Waste, on Grants and Subsidies: National (Conditional), where the initial recruitment of staff members on some of the projects has been slower than anticipated. Alternative projects, which were only implemented in April 2024, were identified to make up the shortfall. 5. Safety & Security, on Grant and Subsidies (Provincial, and PCDR Conditional), where funding for period 12 is still to be actualised after final invoices are processed. 6. Finance, on Grants and Subsidies: National (Unconditional), where VAT clawback on various national funded projects is still to be finalised for the financial year.	<i>See previous page.</i>
Interest	48 747	54.7%	The variance is due to interest on arrear property rates being higher than estimated to date.	No corrective action required.
Gains on disposal of Assets	(153 259)	-88.2%	Final figures on Profit on Sale of Assets still to be captured as part of year-end processes.	Year-end transactions still in progress.
Other Gains	(342 469)	-6.8%	The variance is mainly on Inventory consumed: Price Adj B/Water and R/Water, as a result of delays in capturing water entries for period 12. Awaiting final accounts from the National Department of Water & Sanitation (DWS).	Year-end transactions still in progress.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - Community Services & Health	(195 060)	-19.7%	The under-recovery reflects on Transfers and subsidies – Operational, mainly on: 1) Grants and Subsidies: National (Conditional), where revenue recognition for June 2024 is still to take place, as well as the final MJCP pay run; and 2) Grants and Subsidies: Provincial (Conditional) and Grants and Subsidies: Provincial (Unconditional) (under), due to outstanding revenue recognition for June 2024.	Final year-end transactions still in progress.
Vote 2 - Corporate Services	15 855	23.5%	The variance reflects on the following categories: 1. Skills Development Levy, as a result of higher than planned payments received to date. 2. Profit on sale of assets, which is unpredictable in nature and currently more than planned to date.	No corrective action required.
Vote 3 - Economic Growth	(131 492)	-32.6%	The variance is a combination of over-/under-recovery against the following categories: 1. Rental from Fixed Assets - Market related (other) (over), due to beneficial occupation rental increases from new leases and favourable occupational rental. 2. Sales of Goods and Rendering of Services, Informal Trading Levy (under), where technical issues with the SAMRAS cash receipting system resulted in traders not being able to make normal payments. In addition, non-payment of other traders and the long turnaround time for replacement traders further contributed to the variance. 3. Interest Earned from Receivables - Interest Earned on Land Sales (over), due to interest earned on land sales being higher than planned. This was not budgeted for as there was not sufficient information available during the budgeting process. 4. Transfers and Subsidies - Operational Grants and Subsidies (National) (under), due to a dispute with the National Skills Fund (NSF) as a result of an audit finding; a resolution is pending. 5. Gains on disposal of assets (under), where final figures for Profit on Sale of Assets will be captured as part of year-end processes.	Transfers and Subsidies - Operational Grants and Subsidies (National): The Department is in engagement with the NSF to amicably resolve the dispute. Final year-end transactions still in progress.
Vote 4 - Energy	(1 577)	0.0%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 5 - Finance	419 519	2.3%	<p>The variance is a combination of over-/under-recovery against the following categories:</p> <ol style="list-style-type: none"> 1. Recoveries of Operational Expenditure (over), relating to the settlement where the City was successful in its litigation against the contractors of the Cape Town Stadium for inflating prices at the time. 2. Agency Income – Provincial (under), due to fewer license renewals processed as well as customers now using the Road Traffic Management Corporation (RTMC) process to renew their licenses online. 3. Interest earned from Current & Non-Current Assets (over), mainly on: <ol style="list-style-type: none"> a) Interest Received: Short Term and Call fixed deposits, and Interest Received, due to higher interest rates offered on investments; b) Interest Received - Allocation to Donors, due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds; and c) Interest Received Non-Current and Current Investments (under), due to actual interest being lower than anticipated as a result of an amortisation adjustment of the sinking fund investment processed at year-end. 4. Rental from Fixed Assets: Non-market related (over), due to the timing difference in payments received from the Western Province Rugby (WPR) and revenue recognition of the payments over the lease term. 5. Operational Revenue (over), mainly on Collection Charges Recovered, due to an increase in the number of customers being handed over for outstanding debt. 6. Property Rates (over), a combination of over-/under-recovery, on: <ol style="list-style-type: none"> a) Property Rates (over), due to real-time supplementary valuations during the reporting period as well as fewer objections and/or appeals received than initially anticipated; b) Income Forgone: Rates: Old Age Pension (under), as a result of fewer than planned applications approved to date. Pensioners are required to reapply for the rebate when a new general valuation (GV) is implemented. GV2022 was implemented on 1 July 2023 and various initiatives (i.e. communication drives, extension of application period, etc.) were undertaken by the Revenue Department to encourage pensioners to reapply during the reporting period; c) Income Forgone: Indigent Rebate (over), due to more properties receiving the reduction to date than initially anticipated; and d) Income Forgone: Council Determined Rebate (over), due to more approved applications to date than initially anticipated. <p><i>Continued on next page.</i></p>	<p>Agency Income – Provincial: The Revenue Department is investigating the possibility of using the RTMC tender in the 2024/25 financial year.</p> <p>Grants and Subsidies: National (Unconditional): Final transaction for the 2023/24 financial year will be processed once expenditure on all grants has been processed and verified.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 5 - Finance	See previous page.	See previous page.	7. Grants and Subsidies: National (Unconditional) (under), where processing of year-end transactions of the VAT Clawback portion on various national funded projects (where VAT clawback is applied) is still to take place. 8. Interest on Arrear Rates (over), due to more than planned outstanding Rates debtors. 9. Net gains on financial instruments at Future Value (FV) (over), as a result of the valuation of financial instruments e.g. investments that are not budgeted for but do occur occasionally due to market valuation movements.	See previous page.
Vote 6 - Future Planning & Resilience	(15 454)	-23.4%	The under-recovery reflects mainly on Grants and Subsidies: National (Conditional), due to the operating projects funded from the Programme & Project Preparation Support Grant (PPPSG) progressing slightly slower than planned as well as final year-end processes, which have not been finalised yet.	Invoices will be processed before 12 July 2024 as part of final year-end processes.
Vote 7 - Human Settlements	(371 861)	-21.8%	The variance is a combination of over-/under-recovery against the following categories: 1. Rental from Fixed Assets (under), a combination of over-/under-recovery, on: a) Indigent Relief (over), which is higher than anticipated due to the success of the Indigent Relief Campaign drive; b) Subsidies/Rebates (under), as a result of a decline in the number of tenants submitting renewed applications; and c) Rental Fixed Assets: Non-market related (under), due to lower than planned rent received as a result of saleable units that have been transferred. 2. Transfers and Subsidies-Operational (under), mainly on: a) Grant and Subsidies (National), on: (i) Macassar BNG Housing Project, due to outstanding invoices, and (ii) Staffing - Informal Settlements Project, due to the turnaround time in filling grant-funded vacancies. b) Grants and Subsidies (Provincial), mainly on: (i) Gugulethu Infill Project, due to outstanding invoice; (ii) Macassar BNG Housing Project, due to pending roll-over of contingencies, and outstanding invoices for services rendered up to 30 June 2024; (iii) Valhalla Park Integrated Housing Project, due to cancellation of Tender 355Q/2021/22-WP02; (iv) IDA Projects, due to HSDG approval for emergency housing not granted resulting in budget not being spent; and (v) Sir Lowry's Pass HSDG project, where invoices for services rendered up to 30 June is still outstanding. <i>Continued on next page.</i>	Project managers to follow up on outstanding invoices. Transfers and Subsidies - Capital: Reposting to be processed before financial year-end.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 7 - Human Settlements	See previous page.	See previous page.	3. Transfers and Subsidies - Capital (under) mainly on: a) Augmentation of IS Upgrade - 6 Settlements: Project has been completed but expenditure was incorrectly posted to operating instead of capital; b) Informal Settlements Upgrade: Managed Settlements: Project phase has been completed; awaiting final invoice from contractor; c) Informal Settlements Upgrade: Bosasa Link: Project phase has been completed; awaiting final invoice from contractor, which will be vetted and GRNed by the close of the financial year. In addition, some expenditure was incorrectly posted on operating instead of capital; d) Informal Settlements Upgrade: Enkanini South Extension: Project phase completed; awaiting final invoice from contractor; and e) Informal Settlements Upgrade: Farm 694 WCG (20m): MoA has been signed between the Western Cape Government (WCG) and the City. Project phase completed.	See previous page.
Vote 8 - Office of the City Manager	1 097	126.9%	The over-recovery reflects against the following items: 1. Grants and Subsidies: Other (Unconditional), due to unexpected donations received, through an initiative by the Mayor, for the restoration and repair of the organ and carillon at the Cape Town City Hall. 2. Emergency relief donations, due to unplanned donations for the Black River Project during the year.	No corrective action required.
Vote 9 - Safety & Security	464 387	19.4%	The variance is a combination of over-/under-recovery against the following items: 1. Fines, penalties and forfeits (over), on: a) Fines - Traffic Fine Accruals, due to higher than anticipated traffic fines issued as a result of increased roadblocks, operations and various road safety initiatives; and b) Traffic Fine income, as a result of increased visibility and focussed operations, as well as roadshows enabling easier payment methods of outstanding fines. 2. Licenses and Permits (under), due to fewer than anticipated learner's and driver's license applications and appointments to date. 3. Sales of Good and Services (over), mainly on Fire Fees, as a result of an increase in vegetation fires to date, and an increase in revenue being billed to affected clients. 4. Transfers and Subsidies - Operational (under), and Grants & Subsidies (Provincial and PCDR Conditional) (under), where funding for period 12 still has to be actualised after the final invoices have been processed. 5. Transfers & subsidies – Capital Monetary (under), Capital CGR - National & Provincial (under), due to outstanding final invoices.	Outstanding invoices to be vetted upon receipt for further processing. Final year-end transactions still in progress.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 10 - Spatial Planning & Environment	(29 258)	-4.5%	Immaterial variance.	-
Vote 11 - Urban Mobility	(570 647)	-23.3%	<p>The variance is a combination of over-/under-recovery against the following categories:</p> <ol style="list-style-type: none"> 1. Sales of Goods and Rendering of Services (over), mainly on Parking Fees, due to additional parking areas included in the new Parking Aarea Fees Tender. 2. Interest Received – Allocation to Donors (under), due to delays in processing journals of actual costs to the Interest account. 3. Operational Revenue (over), mainly on Development Contribution/Levy & BICL, where revenue is dependent on property development, which is difficult to plan accurately and is higher than planned to date. 4. Fines, penalties and forfeits (under), mainly on Forfeits: Unclaimed Money, due to less than planned revenue collected relating to expired MyCiTi prepaid cards with credit balances. 5. Transfers & Subsidies (under), mainly on: <ol style="list-style-type: none"> a) Grants and Subsidies: National (Conditional), where year-end transactions are still to be processed for the following projects: Business Planning, Industry Transition, AFC/APTMS, Integrated Public Transport Network (IPTN), and Comprehensive Integrated Public Transport (CITP); b) Grants and Subsidies: Provincial (Conditional), where year-end transactions are still to be processed for the Dial-A-Ride service, which is co-funded from Rates and where grant funds were used first; and c) Grants and Subsidies: PCDR (Conditional), due to slower than planned progress on the Pot Hole Repair programme funded from PTNG interest. <p><i>Continued on next page.</i></p>	Final year-end transactions still in progress.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 11 - Urban Mobility	See previous page.	See previous page.	<p>6. Gains on Foreign Exchange (over), due to the positive fluctuations in the foreign exchange.</p> <p>7. Transfers & subsidies – Capital Monetary (under), mainly on the following capital projects:</p> <p>a) MyCiTi Buses: Refurbishment; IRT Ph2A: Depot Building Works - Mitchells Plain & Khayelitsha; IRT Ph2A: Trunk-E1-M9 Duinefontein Railway and IRT Ph2A: Trunk-E6-AZ Berm Stock Road - Mitchells Plain Town Centre, due to lower than anticipated invoices to date;</p> <p>b) Rehabilitation of Weltevreden Road: Spine to Jakes Gerwel, Rehabilitation of Victoria Road from Queens Road to Bantry Steps, and Rehabilitation of Jakes Gerwel: Weltevreden Bridge - Highlands, due to late receipt of invoices; and</p> <p>c) Unmade Roads: Residential FY24, where the implementation planning phase took longer than anticipated.</p>	See previous page.
Vote 12 - Urban Waste Management	(35 050)	-1.7%	<p>The variance is a combination of over-/under-recovery against the following items:</p> <p>1. Service charges - Waste Management (under), a combination of over-/under recovery, mainly on</p> <p>a) Indigent Relief: Refuse (over), where the number of eligible applicants is higher than originally anticipated; and</p> <p>b) Disposal Coupon Fees (under), due to work being performed in-house resulting in less revenue on the primary budget.</p> <p>2. Sales of Goods and Rendering of Services (over), mainly on Electricity Sales - Green electricity, where the auction of carbon credits took place and actual sales were higher than anticipated.</p> <p>3. Interest Earned on Arrears - Solid Waste (over), where the number of customers in debt is higher than anticipated.</p> <p>4. Forfeited retentions and penalties (over), where the Sandy Area- and Informal Settlements Tender accrued penalties due to poor contractor performance.</p> <p>5. Transfers and Subsidies - Operational, Grants and Subsidies: National (Conditional) (under), where the initial recruitment of some projects was slower than anticipated. Alternative projects identified to make up the shortfall were only implemented in April 2024.</p> <p>6. Gains on Disposal of Assets - Profit on Sale of Assets (under), where the auction in December 2023 could not accommodate the entire UWM fleet. A second auction is being organised to sell the remaining vehicles, which is anticipated to take place in July 2024.</p>	Final year-end transactions still in progress.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 13 - Water & Sanitation	(104 656)	-0.8%	<p>The variance is a combination of over-/under-recovery mainly on:</p> <ol style="list-style-type: none"> 1. Service charges - Water (over), due to service charges for water sales in the domestic full, domestic cluster, miscellaneous, and industrial/commercial categories being higher than anticipated to date. 2. Service charges - Waste Water Management (over), due to service charges for sanitation sales in the domestic full, domestic cluster, and miscellaneous categories being higher than anticipated to date. 3. Sales of Goods and Rendering of Services (over), as a result of the sale of treated effluent being higher than anticipated to date. 4. Interest earned from Receivables (over), as a result of interest on outstanding debtors being slightly higher than anticipated to date. 5. Operational Revenue (under), mainly on Development Contribution/Levy & BICL, where revenue generated from applications for developments within the City are slightly lower than anticipated to date. 6. Other Gains (under), mainly on Inventory consumed: Price Adj B/Water and R/Water, as a result of delays in capturing water entries for period 12; awaiting final accounts from the National Department of Water & Sanitation. 7. Transfers & subsidies - capital monetary (under), as a result of a delay in recognition of revenue due to some invoices and payment certificates still being vetted. Minor under-recovery is anticipated. 	<p>Other Gains - Inventory consumed: Price Adj B/Water and R/Water: It is anticipated that the account for June 2024 will be received during the open period for inclusion in the 2023/24 results.</p> <p>Final year-end transactions still in progress.</p>

Material variance explanations for operating expenditure by vote and by type

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 1 - Community Services & Health	(395 172)	-8.8%	<p>The variance reflects mainly on the following categories.</p> <p>1. Employee related costs (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Salaries and Wages, Pension Scheme Employer Contribution, Allowances: Cellphone (under), due to the turnaround time in filling vacancies;</p> <p>b) Wages: Mayor's Job Creation Project (under), where the final EPWP payroll run must still take place; and</p> <p>c) Leave Pay, and Long Service Awards (under), due to outstanding 2023/24 year-end provisions.</p> <p>2. Inventory Consumed (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Fuel (Petrol, Diesel and Fuel Oil) (over), due to higher than expected fuel prices;</p> <p>b) Materials Consumables Tools & Equipment (under), due to savings realised on the MJCP and departmental programmes;</p> <p>c) Pharmaceutical Supplies, and G&D Pharmaceutical Supplies (under), due to outstanding accounts from service providers; and</p> <p>d) G&D Vaccines (under), due to lower than expected demand for services.</p> <p>3. Depreciation (under), due to lower than expected implementation of 2022/23 capital projects resulting in lower asset depreciation in the 2023/24 financial year.</p> <p>4. Contracted Services (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Advisory Services - Project Management, Laboratory Services - Medical, G&D Lab Services - Medical, Gardening Services, Burials, Cleaning Costs, Medical Health Services & Support, Administrative and Support Staff, Medical Staff and R&M Cleaning Costs (under), due to lower than expected demand for services;</p> <p>b) Recreation, Sport, Tourism & Social Development (under), due to slower than anticipated implementation of operating ward allocation projects during the year;</p> <p>c) Building Contractors (under), due to outstanding reposting from Facility Management at reporting date;</p> <p><i>Continued on next page.</i></p>	<p>The directorate has 588 vacancies in various stages of the recruitment and selection (R&S) process; 2398 posts were filled while 1004 positions were terminated since the beginning of the financial year.</p> <p>1. a) R&S capacity was increased in a bid to reduce the number of vacancies; the current capacity consists of four permanent staff and three HR Labour Practitioners. 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 and older.</p> <p>b) Final payroll run to be completed before financial year-end closure.</p> <p>c) Financial year-end processing in progress.</p> <p>2. a) Virements to be processed to off-set over expenditure.</p> <p>b) Savings to be viremented to other GLs where needed.</p> <p>c) Year-end processes to be completed by 12 July 2024.</p> <p>d) Year-end savings to be viremented to offset variances within R&M.</p> <p>4. a) Savings to be viremented to top up over expenditure on other GLs.</p> <p>b) and c) Complete outstanding financial year-end virements to off-set over expenditure on other GLs.</p> <p><i>Continued on next page.</i></p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 1 - Community Services & Health	See previous page.	See previous page.	<p>d) R&M Contracted Services Building, R&M Gardening Services, R&M Maintenance of Equipment, R&M Clearing & Grass Cutting Services, and Security Services: Municipal Facilities (under), due to outstanding PM orders;</p> <p>e) R&M Electrical (over), due to more than expected electrical work performed at Recreation & Parks facilities;</p> <p>f) R&M Grading of Sport Fields (over), due to additional maintenance done on grading of sport fields linked to SASRIA compliance; and</p> <p>g) R&M Alien Vegetation Control (over), due to higher than expected demand for the service.</p> <p>5. Transfers and subsidies (under), mainly on Grants-in-Aid: Grants Policy, due to outstanding payments to GIA beneficiaries.</p> <p>6. Operational Cost (under), mainly on Electricity, due to outstanding accounts from Eskom.</p>	<p>d) Settle outstanding PM orders and virement savings to other GLs.</p> <p>e) and f) Funding to be viremented from other GLs with savings.</p> <p>g) Top up budget provision from savings within the Department.</p> <p>5. Payment process to be completed before financial year-end.</p> <p>6. Process payment before 12 July or raise accruals for outstanding invoices.</p>
Vote 2 - Corporate Services	(334 990)	-8.9%	<p>The variance reflects mainly on:</p> <p>1. Employee related costs - Salaries and Wages, Pension Scheme Employer Contribution and Long Service Award, due to the turnaround time in filling vacancies, and the impact of internal filling of vacancies; and</p> <p>2. Remuneration of Councillors, due to cumulative unfilled vacancies over the reporting period year-to-date.</p> <p>3. Inventory Consumed, mainly on:</p> <p>a) Secondary Cost: Labour to Operating, due to outstanding work orders that still needs to be processed. Departments will embark on a concerted exercise to recover retrospectively any outstanding work orders before year-end closure;</p> <p>b) Printing and Stationery, as a result of a lower demand for printing consumables as most administrative staff are not working from the office full time; and</p> <p>c) Fuel (Petrol, Diesel and Fuel Oil), where the fuel anti-syphoning device implemented in the Fleet Management Department resulted in savings in fuel consumption.</p> <p>4. Depreciation and asset impairment, due to delays in finalisation of capital purchases, longer than planned lead time of some orders, and final year-end transactions still to be processed.</p> <p><i>Continued on next page.</i></p>	<p>The directorate has 277 vacancies at various stages of the R&S process; 615 posts were filled while 173 positions were terminated since the beginning of the financial year.</p> <p>Virements to be processed where required.</p> <p>Processing of invoices before year-end closure.</p> <p>Final year-end transactions still in progress.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 2 - Corporate Services	See previous page.	See previous page.	<p>5. Contracted services, a combination of over-/under expenditure mainly on:</p> <p>a) R&M Contracted Services Building (under), due to delays in processing invoices;</p> <p>b) Cleaning Costs (over), due to an increase in the demand for cleaning services as well as increased rates on the new tender;</p> <p>c) R&M Maintenance of Equipment and R&M Electrical (under), due to outstanding invoices still to be received and to be processed; and</p> <p>d) Administrative and Support Staff (under), due to lower than anticipated demand for labour brokers.</p> <p>6. Operational Costs (under), a combination of over-/under expenditure mainly on:</p> <p>a) Software Licences - Upgrade/Protection, and Specialised Information Technology (under), as a result of the cancellation of contracts after the tenders were awarded due to the vendors' inability to meet the contractual obligations;</p> <p>b) Telecommunication: Cellphone additional call charges (over), due to city-wide invoices committed and paid by the IS&T Department, which still need to be reposted to user departments; and</p> <p>c) Training programmes (under), due to planned training that did not take place.</p>	See previous page.
Vote 3 - Economic Growth	(48 016)	-7.0%	<p>The variance reflects mainly on:</p> <p>1. Contracted services:</p> <p>a) Advisory Services - Project Management, due to delays experienced in the completion of some conceptual design work and destination marketing projects resulting in some work being carried over to the 2024/25 financial year. Additionally, there are outstanding invoices for work completed;</p> <p>b) R&M Contracted Services Building, awaiting invoices for work completed; and</p> <p>c) Administrative and Support Staff, due to payments for approved Temporary Employment Staff (TES) being less than anticipated as a result of absenteeism of TES workers. Additionally, some applications for TES extensions were placed on hold as per corporate guidelines.</p> <p>2. Transfers and subsidies, and G&D Grants/Sponsorships, due to a dispute with the National Skills Fund (NSF) based on an audit finding.</p> <p>3. Operational cost, mainly on Operating leases, due to reinstatements of terminated sites not being concluded in time.</p>	<p>The directorate has 63 vacancies at various stages of the R&S process; 72 positions were filled while 30 terminations were processed since the start of the financial year.</p> <p>Department are in engagement with the NSF to amicably resolve the dispute.</p> <p>Final year-end transactions still in progress.</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 4 - Energy	(1 916 065)	-11.1%	<p>The variance reflects mainly on:</p> <ol style="list-style-type: none"> Employee related costs: <ol style="list-style-type: none"> Basic Salaries and wages, Pension, Medical Aid, and Non Permanent Staff, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies; Non Structured Overtime, where the award of the Public Lighting Tender resulted in less internal staff being used to perform the maintenance function; and Contribution to Provision: Post Retirement, where the journal will be posted as part of the financial year-end processes. Bulk Purchases, due to a change in the Eskom monthly billing cycle, which resulted in the loss of three billing days that will not be recovered in the 2023/24 financial year. An increase in sales is being experienced due to lower load-shedding levels. Unpredictable stages of load-shedding makes budgeting difficult. Additionally, the Eskom payment for June 2024 still has to be processed. Contracted services, mainly on: <ol style="list-style-type: none"> Advisory Services - Research & Advisory, due to outstanding invoices. Furthermore, lower than anticipated spend on the transactional advisor contracted to support the IPP programs also contributed to the variance. The actual spend was impacted by various factors including the number of bids received, bids deemed responsive, and bids required to undergo detailed analysis. R&M Electrical, R&M Maintenance of Equipment, and Security Services, due to outstanding invoices for June 2024. Depreciation and amortisation, where capitalisation of projects for the 2023/24 financial year is still to be finalised. Operational cost, mainly on Commission - Pre-paid electricity Vendors, due to less electricity sales as a result of load-shedding as well as more consumers utilising alternative energy sources. Inventory Consumed, on: <ol style="list-style-type: none"> R&M Material General & Consumables, due to expiration of various electrical R&M contracts; and Fuel (Petrol, Diesel and Fuel Oil), as a result of the 2023/24 budget being based on 2022/23 actual expenditure, which was higher due to fuel prices and consumption levels. 	<p>The directorate has 267 vacancies at various stages of the R&S process; 438 positions were filled while 141 terminations were processed since the start of the financial year.</p> <p>Final year-end transactions still in progress.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 5 - Finance	(247 867)	-6.7%	<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) Salaries and Wages, and Pension Scheme Employer Contribution (under), due to the turnaround time in filling vacancies; b) Non Structured Overtime (under), due to less overtime worked than anticipated; c) Long Service Award (under), due to fewer staff cashing in their long service payments than anticipated; d) Contribution to Provision: Continued Membership (over), due to the unexpected early retirement of City employees who receive the post-retirement medical aid benefit; and e) Contribution to Provision: Post Retirement (under), where final year-end processing on post-retirement medical aid is still to be finalised. 2. Interest – External (under), where the loan was only taken up in the last quarter of the financial year yielding savings on the interest. 3. Transfers and subsidies (over), due to more than planned grant funding utilised as a result of the shortfall on revenue for the Cape Town Stadium entity. 4. Operational cost (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Commission - Revenue Sharing (under), due to less commission paid to third parties than initially planned; b) Prior Year Expenses and Refunds Paid (over), due to prior year expenses and refunds identified within the directorate, which was unknown at the time of budgeting; c) Recoveries: Claim Medical Expenses (over), due to refunds received relating to claims on medical expenses; d) Motor Claims (over), and Public Liability Claims (under), where the nature of claims are unpredictable and resulted in YTD actuals being over/under in certain instances; and e) Indigent Relief: Electricity - Eskom (under), due to less than originally anticipated indigent applications approved as fewer ratepayers met the indigent criteria as per the City's Indigent Policy requirements. 5. Net losses on financial instruments at Future (over), as a result of the valuation of financial instruments e.g. investments that are not budgeted for but do occur occasionally due to market valuation movements. 	<p>The directorate has 121 vacancies in various stages of the R&S process; 388 positions were filled while 90 positions were terminated since the start of the financial year.</p> <p>Interest - External: Savings to be viremented to other cost elements in need of additional funding.</p> <p>Transfers and subsidies: Year-end journal entries to be processed relating to commercial income earned by the entity. This will bring the actual in line with the budget.</p> <p>Virements to rectify over expenditure have been processed.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 6 - Future Planning & Resilience	(27 470)	-4.9%	Immaterial variance.	The directorate has 24 vacancies at various stages of the R&S process; 75 positions were filled while 13 terminations were processed since the start of the financial year.
Vote 7 - Human Settlements	(129 786)	-8.0%	<p>The variance is a combination of over-/under expenditure, mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time associated with the filling of vacancies as well as staff movement. 2. Depreciation and amortisation (under), due to the impairment that still needs to be recognised as part of year-end processes. 3. Contracted Services (over), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Professional Services - Engineering Civil & Building Contractors (over), where grant-funded expenditure was erroneously processed against City operational funds; b) Professional Services - Engineering Structural, and G&D Professional Services - Land & Quantity Surveyor (under), where some projects progressed slower than the planned; c) R&M Contracted Service Building (over), due to the high volume of C3 service notifications within the Public Housing Department relating to rental units. The high volumes in C3 notifications are due to the aged infrastructure that has been poorly maintained historically; d) Administrative and Support Staff (under), due to the lower demand for labour brokers as the Directorate is focussing on reducing the turnaround time of appointing staff instead of using labour brokers for critical positions; e) Legal Cost - Legal Advice and Litigation (under), due to the late appointment of the legal consultant for transfers and registration; f) G&D Advisory Service - Quality Control (over), due incorrect budget alignment at cost element level within the project; g) Security Services - other (over), as a result of high demand for security services at project sites due to increased incidences of gang violence; <p><i>Continued on next page.</i></p>	<p>The directorate has 121 vacancies in various stages of the R&S process; 251 positions were filled while 52 terminations were processed since the start of the financial year.</p> <p>Virement to be processed to realign expenditure.</p> <p>Contracted Services - Professional Services - Engineering Civil & Building Contractors, and G&D Advisory Service - Quality Control: Reposting of expenditure will be processed before financial year-end closure.</p> <p>The project managers are following up on outstanding invoices.</p> <p>Final year-end transactions still in progress.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 7 - Human Settlements	See previous page.	See previous page.	<p>h) Security Services: Municipal Facilities, where the unexpected unrest and unsettled situation at Enkanini resulted in the need for additional security;</p> <p>i) G&D Contracted Service (under), where expenditure was posted against City funds instead of grant funds as well as outstanding invoices and delays in some projects that will be rolled-over to the 2024/25 financial year.</p> <p>4. Transfers and Subsidies, mainly on G&D Housing PHP Payment (under), due to delays in processing claims by the Western Cape Government as well as projects that are behind schedule.</p> <p>5. Operational Costs (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Management Fee paid (under), due to outstanding invoices;</p> <p>b) G&D Deeds and transfers (under), due to some projects that are behind schedule as a result of a late start;</p> <p>c) Operating Leases (under), due to the June invoice being outstanding;</p> <p>d) Subsidy on Homeowners Redemption (over), where the variance relates to the accounting treatment/entry of the redemption of the unrealised portion of the housing fund and is linked to the transfer of properties in respect of saleable Council Rental Units for which individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy.</p>	See previous page.
Vote 8 - Office of the City Manager	(31 723)	-6.5%	<p>The variance reflects against the following categories:</p> <p>1. Employee related costs, mainly on Salaries & Wages & Pension Scheme Employer Contribution, due to the turnaround time to fill vacancies.</p> <p>2. Contracted Services, mainly on;</p> <p>a) Advisory Services - Accountants and Auditors, due to the late submission of Invoices for work completed, which is now in the process of being vetted for payment; and</p> <p>b) Administrative and Support Staff), where payment of the Protocol Agreement between the City and the National Department of Justice has not yet been processed.</p> <p>3. Operational Costs, mainly on:</p> <p>a) Operating Leases, where the variance is attributable to the outstanding final invoice for MediaCity and Norlan House; and</p> <p>b) Advertising - Corporate and Municipal Account, due to the Mayor's Radio Show expenditure, where payment to the service provider will be processed in terms of the MoA as part of final year-end transactions.</p>	<p>The directorate has 33 vacancies at various stages of the R&S process; 55 positions were filled while 18 terminations were processed since the start of the financial year.</p> <p>Waiting on final outstanding invoices for processing before 12 July 2024.</p> <p>Virements, to absorb the over expenditure as part of year-end cost centre cleanup processes, have been initiated.</p>

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City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 9 - Safety & Security	(352 914)	-5.8%	<p>The variance is a combination of over-/under expenditure.</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 & Wages, and Pension Scheme Employer Contribution (under), due to the turnaround time to fill vacancies; b) Structured overtime (over), due to high volumes of requests for the anti-land invasion team, metals theft- and other teams, for operations that could not be covered by members in shift, leading to operations being conducted after normal hours. An increase in demand for escort services from other directorates necessitated off-duty staff to be called for overtime deployment; and c) Standby allowance (under), due to a decreased demand resulting from staff contract terminations during the year. 2. Inventory consumed (over), mainly on Fuel, due to the continuous increase in fuel prices, and essential services operations that cannot be curtailed. 3. Contracted services (under), combination of over-/under expenditure, on: <ol style="list-style-type: none"> a) Security Services (over), due to an increase in the need for security services at various operational centres and DLTCs. Increased security measures relate to vandalism, theft and attempted burglaries at City-owned property; and b) Aerial Photography (under), due to fewer than anticipated hours flown on the Information, Surveillance and Reconnaissance drone and aircraft. Additionally, June 2024 invoices are still outstanding. 4. Depreciation (under), where capitalisation of projects is still to be completed for the financial year. 5. Transfers and subsidies, Sponsorships - Events (Section 80) (under), due to payments not yet disbursed as some beneficiaries were rendered non-compliant due to outstanding supporting documentation. 6. Operational cost (under), mainly on: <ol style="list-style-type: none"> a) Commission - Revenue Sharing, due to outstanding Traffic Management Technologies invoices for June 2024 that must still be actualised; and b) Software Licences - Upgrade/Protection, due to outstanding June 2024 invoices. 	<p>The directorate has 730 vacancies at various stages of the R&S process; 1296 positions were filled while 724 terminations were processed since the start of the financial year.</p> <p>Final year-end transactions still in progress.</p>
Vote 10 - Spatial Planning & Environment	(98 844)	-6.6%	<p>The variance reflects mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Inventory consumed, mainly on Materials Consumables Tools & Equipment, due to lower than anticipated demand for the year. 3. Contracted services, due to outstanding final invoices for the following services: Advisory Services - Project Management; Professional Services - Engineering: Civil; G&D Professional Services Engineering: Civil; R&M Professional Land & Quantity Surveyor; Security Services: Municipal Facilities; and Administrative and Support Staff. 	<p>The directorate has 111 vacancies at various stages of the R&S process; 314 positions were filled while 45 were terminated since the start of the financial year.</p> <p>Final year-end transactions still in progress.</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 11 - Urban Mobility	(314 443)	-7.2%	<p>The variance is a combination of over-/under expenditure.</p> <p>1. Employee related costs (under), mainly on;</p> <p>a) Salaries & Wages & Non-Permanent Staff, due to the turnaround time to fill vacancies; and</p> <p>b) Wages: Mayor's Job Creation Project, due to the late start of EPWP projects in the financial year.</p> <p>2. Inventory Consumed (over), combination of over-/under expenditure, mainly on;</p> <p>a) R&M Materials General & Consumables (over), due to better than expected progress on general road maintenance;</p> <p>b) G&D Labour to Operating (under), where Recoveries of IRT Phase 2A non-permanent staff for MyCiTi was lower than planned; and</p> <p>c) R&M Labour to Operating (over), due to more than anticipated pipe cleaning, catchpit and manhole repairs for storm water for the year.</p> <p>3. Depreciation (over), where capitalisation of projects for the year is still to be finalised as part of year-end processing.</p> <p>4. Contracted Services (over), combination of over-/under expenditure, mainly on:</p> <p>a) Advisory Services - Project Management (under), as the Directorate is awaiting final invoice from the service provider;</p> <p>b) G&D Advisory Services - Project Management (under), where less than planned progress was achieved by consultants working on the Industry Transition-, and AFC/APTMS projects, as well as outstanding invoices;</p> <p>c) R&M Professional Services - Engineer: Civil (under), due to lower than planned progress on major road resurfacing projects;</p> <p>d) G&D Contracted Services Building (under), where maintenance of the IRT CCTV cameras was slightly less than planned;</p> <p>e) R&M Contracted Services Building (under), due to slower than planned progress on major road resurfacing projects;</p> <p>f) R&M Maintenance of Equipment (over), where invoices for IRT bus maintenance were higher than anticipated. Costs included major overhaul of MyCiTi buses' gearboxes;</p> <p>g) Transportation Services: People (under), where the value of invoices received was less than anticipated; and</p> <p>h) G&D Transport Service People (under), due to slower than planned progress on the PTI Project.</p>	<p>The directorate has 175 vacancies at various stages of the R&S process; 302 positions were filled while 101 terminations were processed since the start of the financial year.</p> <p>Waiting on final outstanding invoices to be processed.</p> <p>Virements have been initiated to absorb the over expenditure as part of year-end cost centre clean up processes.</p> <p>Final year-end transactions still in progress.</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 12 - Urban Waste Management	(188 015)	-5.2%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> Employee related costs (under), mainly on: <ol style="list-style-type: none"> Salaries & Wages, due to the turnaround time to fill vacancies, Wages: Mayor's Job Creation Project, as a result of the late start on EPWP projects due to recruitment challenges; Non Structured Overtime, where the number of vehicle breakdowns has reduced resulting in less overtime worked, and June 2024 overtime transactions still to be posted; and Contribution to Provision: Post Retirement, where actuals are still to be processed as part of year-end processes. Inventory Consumed (under), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> Fuel (Petrol, Diesel and Fuel Oil) (under), where the fluctuation in the fuel prices has resulted in the expenditure being lower than anticipated. Fuel savings have also been realised as a result of less load-shedding instances; Materials Consumables Tools & Equipment (over), where additional area cleaning services were required resulting in higher than planned expenditure for the year; G&D Fuel (Petrol, Diesel & Fuel Oil) (under), due to the budget being incorrectly linked to this cost element; and R&M Mat General & Consumables (over), due to more work being performed in-house. Debt Impairment - Bad Debts W/O Transferred to Provision (over), where debt being written of is currently higher than anticipated. Interest costs - Unwinding of discounts (under), where final transactions for the year are still to be processed. <p><i>Continued on next page.</i></p>	<p>The directorate has 379 vacancies at various stages of the R&S process; 1591 positions were filled while 197 terminations were processed since the start of the financial year.</p> <p>Inventory Consumed - G&D Fuel (Petrol, Diesel & Fuel Oil): A virement will be processed to move the budget to the correct cost element.</p> <p>Operational Costs - Hire of LDV, P/Van, Bus, Special Vehicle, and G&D Hire of LDV, Pvan, Bus, SpcVeh: Journals to be posted before financial year-end closure.</p> <p>Waiting on final for processing. Project managers are following up with service providers.</p> <p>Virements have been initiated to absorb the over expenditure as part of year-end cost centre clean up processes.</p> <p>Final year-end transactions still in progress.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 12 - Urban Waste Management	<i>See previous page.</i>	<i>See previous page.</i>	<p>5. Contracted Services (under), combination of over-/under expenditure, mainly on:</p> <p>a) Advisory Services - Project Management (under), due to the late submission of invoices by the service provider;</p> <p>b) Advisory Services - Research & Advisory (under), where the amount of work required by the consultants for landfill site compliance has been slightly less than anticipated, and late submission of invoices by service provider;</p> <p>c) Waste Minimisation (over), where the amount of green waste being disposed of over the festive season was higher than anticipated;</p> <p>d) Haulage (under), due to the late submission of invoices by service provider;</p> <p>e) Servicing of Vehicles and Equipment (under), where servicing of non-asset related items was not required to the level that was initially anticipated;</p> <p>f) Relief Drivers (under), due to fewer than anticipated EPWP staff being appointed resulting in a lower requirement for supervision staff (foreman);</p> <p>g) R&M Contracted Service Building (over), as a result of some repairs at the Woodstock Depot being completed earlier than anticipated;</p> <p>h) R&M Maintenance of Equipment (under), as a result of some maintenance work being performed in-house resulting in less work being performed by contractors;</p> <p>i) Security Services: Municipal Facilities (over), due to higher than anticipated crime-related issues at sites;</p> <p>j) Administrative and Support Staff (under), due to less labour broker staff required to make up for the shortfall in EPWP numbers; and</p> <p>k) Litter Picking and Street Cleaning (over), where the costs related to the Sandy Area- and Informal Settlements Tender are higher than anticipated as a result of the volumes of waste that needed to be removed.</p> <p><i>Continued on next page.</i></p>	<i>See previous page.</i>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 12 - Urban Waste Management	<i>See previous page.</i>	<i>See previous page.</i>	6. Bad Debts Written Off (over), as a result of debts written off relating to newly categorised indigent households. 7. Operational Costs (under), a combination of over-/under expenditure, mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle (over), and G&D Hire of LDV, Pvan, Bus, SpcVeh (under), where actuals were posted incorrectly on this expenditure element instead of the grant-funded projects; b) Rehabilitation Costs Actual Expenditure (over), as a result of good contractor performance; c) Prior Year Expenses and Refunds paid (over), where a capital project budgeted for in the 2022/23 financial year was not completed. Only the Detailed Design Stage was completed on the project. The Treasury Department has written off this cost against the project and posted the actuals against the operating budget to show that this was a prior year correction; and d) G&D Training (over), due to unforeseen training required for the Rapid Response programme.	<i>See previous page.</i>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 13 - Water & Sanitation	(839 725)	-6.8%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <p>1. Employee related costs (under), mainly on:</p> <p>a) Wages: MJCP, as a result of delays in recruitment due to scope changes to projects and obtaining names from the sub-council database. A number of EPWP employees have resigned or had their services terminated across projects, which further contributed to the underspend;</p> <p>b) Non Structured Overtime, due to various initiatives that have been put in place to decrease the overtime cost by changing the service delivery turnaround times and the prioritisation of complaint types to be attended to after hours; and</p> <p>c) Contribution to Provision: Post-Retirement Medical Aid, due to final year-end processing still to be finalised.</p> <p>2. Inventory Consumed (under), mainly on:</p> <p>a) Chemicals, where, in an attempt to contain expenditure, the Bulk Water Branch has reduced the use of ferric sulphate by shifting/rotating plants where water is drawn from based on consumption demand. The Branch can only make this shift in alignment as per agreement with the DWS. In addition, due to the lower levels of rain in the last few weeks; the Wastewater Branch required less chemicals for the treatment of water;</p> <p>b) Fuel (Petrol, Diesel and Fuel Oil), as a result of the reduction in fuel usage due to the decrease in generators hired within the Reticulation Branch. No load-shedding in recent months has also resulted in less diesel being utilised for generators; and</p> <p>c) Inventory consumed: Reticulation Water, as a result of a delay in the capturing of water entries for period 12. Awaiting the accounts from the national Department of Water & Sanitation (DWS).</p> <p>3. Contracted Services (under), mainly on:</p> <p>a) Advisory Services - Research & Advisory, due to resource constraints on the side of the service provider resulting in them being unable to finalise the additional work packages for audit and status quo studies within the Bulk Water Branch. Furthermore, a number of invoices must still be processed for work done in the month of June;</p> <p><i>Continued on next page.</i></p>	<p>The directorate has 771 vacancies at various stages of the R&S process; 907 posts were filled while 237 terminations were processed since the beginning of the financial year.</p> <p>It is anticipated that the June account for Water Inventory will be received during the open period for inclusion in the 2023/24 results.</p> <p>Invoices for work performed up to 30 June 2024 will be processed by 12 July 2024.</p> <p>Final year-end transactions still in progress.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 13 - Water & Sanitation	See previous page.	See previous page.	<p>b) Professional Services - Engineering: Civil, as a result of a delay in the submission and subsequent verification of invoices for consultant services;</p> <p>c) Sludge removal, as a result of a reduction in sludge removal at wastewater plants as well as in disposal costs. In addition, the sludge removal at Blackheath Water Treatment Plant (WTP) has been halted as the Port Jackson trees needs to be removed first;</p> <p>d) Contractors: Repairs & Maintenance, as a result of a number of outstanding invoices that must still be received and invoices already received being vetted before payment can be processed;</p> <p>e) Security Services: Municipal Facilities, as a result of a number of invoices that are still in the process of being received and vetted. It is anticipated that expenditure will increase; and</p> <p>f) Sewerage Services, due to fluctuations in the monthly operational costs of the Zandvliet Wastewater Treatment Plant since implementation of the expansion to existing operations. In addition, the faecal sludge management system at Borchard's Quarry is not fully operational yet, which resulted in further savings. A number of invoices must still be processed for work done in the month of June.</p> <p>4. Transfers and subsidies (under), as a result of outstanding claims for the Alien Vegetation Project within the Bulk Water Branch.</p> <p>5. Operational Cost (under), mainly on:</p> <p>a) Hire Charges, where additional generators required at pump stations could not be hired as the tender target value was reached. Additionally, no instances of load-shedding have resulted in a decrease in the requirement for hired generators;</p> <p>b) R&M Hire of LDV, PVan, Bus, SpcVeh, where cleaning of ponds at the Cape Flats WWTW has been slower than anticipated resulting in less plant equipment being hired;</p> <p>c) Electricity, as a result of fluctuation of electricity usage at some water- and wastewater plants; and</p> <p>d) Uniform & Protective Clothing, due to less protective clothing being needed as a result of the lower intake of workers (including EPWP) to date.</p> <p>6. Losses on disposal of Assets (over), due to higher losses on the sale of a number of assets, including computer equipment, fleet and water tankers.</p> <p>7. Other Losses (under), as a result of a delay in the capturing of water entries for period 12. Awaiting the accounts from the DWS.</p>	See previous page.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Employee related costs	(1 210 993)	-6.6%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned start of EPWP projects.	The City had 3660 vacancies as at 30 June 2024; 8802 positions were filled (2533 internal, 1045 external, 1513 rehire, 3711 EPWP) with 2825 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.
Remuneration of councillors	(13 848)	-7.2%	The variance is due to cumulative unfilled vacancies over the reporting period year-to-date.	No corrective action required.
Bulk purchases - electricity	(1 718 968)	-12.2%	The variance is due to a change in the Eskom monthly billing cycle, which resulted in the loss of three billing days that will not be recovered in the 2023/24 financial year. Unpredictable stages of load-shedding makes budgeting difficult. Eskom payment for June 2024 still to be processed.	Final year-end transactions still in progress.
Inventory consumed	(424 029)	-6.4%	The variance is against the following items: 1. Inventory consumed: Reticulation Water, as a result of delays in the capturing of water entries for period 12. Awaiting the accounts from the National Department of Water & Sanitation (DWS). 2. Pharmaceutical Supplies, and G&D Pharmaceutical Supplies, due to outstanding accounts as service provider's system was hacked. 3. G&D Vaccines, due to lower than expected demand for services. 4. Chemicals, where, in an attempt to contain expenditure, the Bulk Water Branch has reduced the use of ferric sulphate by shifting/rotating plants where water is drawn from based on consumption demand. The Branch can only make this shift in alignment as per agreement with the DWS. In addition, due to the lower levels of rain in the last few weeks, the Wastewater Branch required less chemicals for the treatment of water. 5. Fuel, due to fluctuations in the fuel price and consumption levels within directorates, which resulted in lower than planned expenditure. The lower levels of load-shedding further contributed to the variance.	Final year-end transactions still in progress.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Debt impairment	(795 240)	-27.2%	The variance reflects on Bad Debts Written off, and Transferred to Provision for Bad Debts and is as a result of higher than planned irrecoverable debt written off on property rates, electricity, urban waste, and water and sanitation.	No corrective action required.
Depreciation and amortisation	(80 811)	-2.3%	The variance is due to slower than planned implementation of capital projects in the 2022/23 financial year, and final processing for the 2023/24 financial year that is still to be finalised.	Final year-end transactions still in progress.
Interest	(75 552)	-8.8%	The variance is as a result of the loan only being taken up in the last quarter of the financial year, which yielded savings on interest expenditure.	No corrective action required.
Contracted services	(905 620)	-9.4%	<p>The variance is a combination of over-/under expenditure, mainly on:</p> <ol style="list-style-type: none"> 1. Advisory Services Project Management (under), due to lower than expected demand for the service, and final year-end processes still taking place. 2. G&D Advisory Services Project Management (under), where lower than planned progress was achieved by the consultants working on the Industry Transition- and AFC/APTMS projects, and outstanding invoices from suppliers. 3. G&D Professional Services Town Planner (under), due to outstanding invoices. 4. Advisory Services - Research & Advisory (under), due to lower volumes of work required by the consultants for landfill site compliance, the late submission of invoices by service providers, pending processing of year-end transactions, and less than anticipated spend on the transactional advisor contracted to support the IPP programs. 5. Recreation, Sport and Social Development (under), due to slower than anticipated implementation of operating ward allocation projects for the year-to-date. 6. Sludge Removal (under), as a result of a reduction in sludge removal at wastewater plants as well as in disposal costs. In addition, the sludge removal at Blackheath Water Treatment Plant has been halted as the Port Jackson trees need to be removed first. <p><i>Continued on next page.</i></p>	Final year-end transactions still in progress.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u> Contracted services	<i>See previous page.</i>	<i>See previous page.</i>	<p>7. Building Contractors (over), where capital expenditure was incorrectly captured against operational funds.</p> <p>8. Gardening Services (under), due to lower than planned demand for the services to date.</p> <p>9. Relief Drivers (under), where the appointment of fewer EPWP staff resulted in a lower requirement for supervision staff (foreman).</p> <p>10. G&D Contracted Services Building (under), due to expenditure being posted against City funds instead of grant funds, outstanding invoices, and delays on some projects that will result in a roll-over of funds to the 2024/25 financial year.</p> <p>11. R&M Contracted Services Building (under), due to outstanding invoices, invoices being vetted before payment can be processed, and slower than planned progress on major road resurfacing projects.</p> <p>12. R&M Electrical (over), due to more than expected electrical work performed at Recreation & Parks facilities.</p> <p>13. R&M Maintenance of Equipment (under), due to outstanding invoices.</p> <p>14. Transportation Services People (under), where the value of invoices received was less than anticipated for the year.</p> <p>15. Administrative and Support Staff (under), where fewer labour broker staff were required to make up for the shortfall in EPWP numbers.</p> <p>16. Litter Picking and Street Cleaning (over), where costs relating to the Sandy Area- and Informal Settlements Tender are higher than anticipated as a result of the volume of waste that needed to be removed.</p> <p>17. Sewerage Services (under), due to fluctuations in the monthly operational costs of the Zandvliet Wastewater Treatment Plant since implementing the expansion to existing operations. In addition, the faecal sludge management system at Borchard's Quarry is not fully operational yet, which resulted in further savings. In addition, a number of invoices must still be processed for work done in June 2024.</p> <p>18. G&D Transportation Services People (over), due to slower than planned progress on the PTI Project.</p>	<i>See previous page.</i>
Transfers and subsidies	(49 420)	-12.6%	<p>The variance is mainly within the following directorates:</p> <p>1. Economic Growth, on G&D Grants/Sponsorships (under), due to a dispute with the National Skills Fund (NSF) based on an audit finding.</p> <p>2. Human Settlements, on G&D Housing PHP Payment (under), due to delays in the processing of claims by the Western Cape Government as well as projects that progressed slower than planned.</p> <p>3. Water & Sanitation, due to outstanding claims for the Alien Vegetation Project.</p>	<p>Economic Growth: Resolution of the matter is pending.</p> <p>Final year-end transactions still in progress.</p>

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Irrecoverable debts written off	794 013	384.6%	The variance is as a result of more than planned irrecoverable debt written off on property rates, electricity, urban waste, and water and sanitation.	No corrective action required.
Operational costs	(257 945)	-7.9%	The variance, a combination of over-/under expenditure, reflects mainly on: 1. G&D Hire of LDV, PVan, Bus, SpcVeh (under), where actuals were posted incorrectly on the cost centre instead of the grant-funded projects. 2. Electricity (under), due to lower than planned expenditure on electricity payments to Eskom for City-owned facilities in Eskom supply areas. 3. Uniform & Protective Clothing (under), due to lower than planned requirement for PPE for EPWP workers. 4. Indigent Relief: Electricity - Eskom (under), due to fewer than anticipated indigent applications approved as less ratepayers met the indigent criteria as per the Indigent Policy requirements. 5. Operating Leases (under), due to reinstatement of terminated sites not being concluded in time. 6. Rehabilitation Costs - Urban Waste (over), where good contractor performance resulted in rehabilitation costs being higher than planned to date. 7. Software Licences - Upgrade/Protection (under), as a result of the cancellation of contracts after the tenders were awarded due to the vendors' inability to meet the contractual obligations. 8. Commission - Revenue Sharing (under), due to outstanding Traffic Management Technologies invoices for the month of June. 9. Prior Year Expenses and Refunds (over), where a capital project budgeted for in the 2022/23 financial year was not completed. Only the Detailed Design Stage was completed on the project. The Treasury Department has written off this cost against the project and posted the actuals against the operating budget to show that this was a prior year correction. 10. Specialised Information Technology Services (under), where the vendors' inability to meet the contractual obligations resulted in cancellation of the contracts.	G&D Hire of LDV, PVan, Bus, SpcVeh: Journals to be posted. Final year-end transactions still in progress.
Losses on Disposal of Assets	2 154	76.1%	The variance is due to the actual loss on disposal of assets written off (i.e. computer equipment, furniture and office equipment, fleet, etc.) being more than planned to date.	No corrective action required.
Other Losses	(188 771)	-35.5%	The variance is as a result of a delay in the capturing of water entries for period 12. Awaiting accounts from the DWS.	Final year-end transactions still in progress.

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	(114 132)	-27.0%	<p>The current negative variance reflects on the following projects:</p> <ol style="list-style-type: none"> 1. Community Services & Health: Facility Upgrade FY24: Awaiting outstanding invoices. 2. Mfuleni Integrated Recreation Facility: Project completed; invoice received and in process of being vetted. 3. Swimming Pool Upgrade FY24: Phase 1 work completed. Finalising final invoices for payment. 4. Fisantekraal Synthetic Pitch: Contractor commenced in January 2024 with anticipated completion by June 2024. Project completion was, however, delayed as result of relocation of connection line by Eskom. The balance of funds relates to contingencies not utilised during project implementation phase. 5. National Core Standards -Various areas: Not all work planned for the 2023/24 financial year was completed as a result of outstanding building plans. 6. Retreat Homeless Accommodation Extension: Project behind schedule due to delays experienced with the award of the prefab tender 224Q. The tender has since been awarded and is now active. Orders for the continuation of the detailed design and construction have been raised. Order for professional services has been raised; the bulk of the works have been completed and invoices will be processed after being vetted. 7. Vygieskraal Stadium Athletics track: There was an initial delay with the award of the tender. After the award of the tender the main service provider declined the work resulting in appointment of the standby contractor. 8. Bellville Integrated Recreation Facility: Project completed; invoice received and in process of being vetted. 9. Street People Facility Development FY24: Not all work was completed. Project implementation delay at Ebenezer Depot site. Project to be completed by the end of July. All works at Durbanville PTI are complete; awaiting Occupational Certificate. Invoices received and the project manager is vetting it before processing. 10. Upgrade Maitland Crematorium: Project completed; awaiting final invoice for vetting and processing thereafter. 11. Cemetery Upgrade FY24: Phase 1 projects have been completed. Final invoices to be submitted. Remaining balance will be rolled over in the January 2025 adjustments budget. 12. Elsies River Integrated Recreation Facility: Project completed. Invoice received and being vetted. Savings will be realised. 	<p>Project managers are following up on outstanding invoices.</p> <p>Invoices to be vetted and processed by 12 July 2023.</p> <p>The balance of unspent commitments and funds will be rolled-over in the August 2024 adjustments budget, where applicable.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 2 - Corporate Services	(72 708)	-10.6%	The negative variance reflects on the following projects/programmes: 1. New Integration Software, where some orders could not be delivered due to supplier constraints. 2. Extension of Smart City Strategy FY24, where orders were placed via the RFQ process, but the vendor has confirmed delivery will only take place in July 2024. 3. Enterprise Monitoring & Management Solution FY24, which is behind planned spend due to a dispute with the vendor. 4. Weed Harvesters Replacement FY24, where delays in shipment of imported items has resulted in one component of the weed-harvester only being delivered in the 2024/25 financial year. 5. Various other projects, due to outstanding invoices.	Project managers are following up on outstanding invoices. The balance of the unspent commitments and funds will be rolled-over in the August 2024 adjustments budget, where applicable.
Vote 3 - Economic Growth	(29 489)	-31.5%	The current negative variance reflects mainly on the Upgrade: Track infrastructure, Green Point Athletic Stadium Project, where work was halted due to moisture found in the track shock pad. An alternative approach was explored leading to the decision to remove the shock pad and replace the track with a complete polyurethane system. The suspension was lifted and work on site only resuming on 24 June 2024, leaving insufficient time to complete all works by 30 June 2024.	The balance of the unspent commitments and funds will be rolled-over in the August 2024 adjustments budget.
Vote 4 - Energy	(134 451)	-11.0%	The negative variance reflects mainly on the following projects: 1. Triangle 132kV Upgrade: Project phase completed with the rest of the work continuing in the 2024/25 financial year. Minor underspend realised. The balance of funds relates to contingencies not utilised during project implementation. 2. Ground Mounted PV: Project phase completed; awaiting final invoice. 3. Office Renovation at HV, Ndabeni: Awaiting invoices, however, not all work planned for the 2023/24 financial year was completed due to detailed design fee proposal challenges. 4. Morgen Gronde Switching Station: Project completed. Minor savings realised as CPA final invoice came in lower than estimated. The balance of funds relates to contingencies not utilised during project implementation. 5. HV OH Line Refurbish (structures) FY24: Project delayed due to long lead time in delivery of steel as well as protracted negotiations to have informal shacks moved from beneath the OH line.	1. Unspent contingencies will be rolled-over in the August 2024 adjustments budget. 2. Project managers following up on final invoice, which will be vetted and GRNed by 12 July 2024. Savings to be realised. 3. Project managers following up on outstanding invoice, which will be vetted and GRNed by 12 July 2024. The balance of funds to be rolled over in the August 2024 adjustments budget. 4. Savings realised. 5. The balance of funds to be rolled over in the August 2024 adjustments budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 5 - Finance	(1 204)	-1.9%	Immaterial variance.	-
Vote 6 - Future Planning & Resilience	(322)	-1.6%	Immaterial variance.	-
Vote 7 - Human Settlements	(117 960)	-12.0%	The negative variance reflects mainly on the following projects/ programmes: 1. Informal Settlements Upgrade: Farm 694 WCG: MoA signed between the Western Cape Government and the City. Project phase completed; invoice received and being vetted before it can be processed. 2. Informal Settlement Upgrade: Bosasa Link - Mfuleni: Project phase completed. Awaiting final invoice to be vetted and processed. In addition, some expenditure was incorrectly posted on operating instead of capital. 3. Informal Settlements Upgrade: Managed Settlements: Project phase completed. Awaiting final invoice to be vetted and processed. 4. Asset Upgrade Routine Programmes (all areas): Projects completed with savings realised. 5. Various other projects: Completed and savings realised.	Project managers are following up on outstanding invoices. Invoices to be vetted and processed by 12 July 2023. Journals to transfer expenditure from operating to capital will be processed before 12 July 2024. Balance of unspent commitments and funding will be rolled-over to the 2024/25 financial year in the August 2024 adjustments budget in order to continue with project implementation, where applicable.
Vote 8 - Office of the City Manager	(365)	-5.7%	Immaterial variance.	-
Vote 9 - Safety & Security	(24 776)	-5.5%	The negative variance is mainly as a result of: 1. Project managers finalising the vetting process of invoices received from contractors who completed building improvement projects on 28 June 2024. 2. Outstanding invoices for work done in June 2024 on the EPIC projects. 3. Vetting and testing of marine boat received on 21 June 2024 to ensure sea worthiness before the invoice may be processed. 4. Directorate applying penalties for late delivery of various furniture items during the financial year. Invoice will be processed upon receiving updated invoices that take the penalties into account.	Project managers are following up on outstanding invoices. Unspent commitments will be rolled-over to the 2024/25 financial year in the August 2024 adjustments budget, where applicable.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 10 - Spatial Planning & Environment	(90 065)	-28.7%	The negative variance is attributable to poor contractor performance, termination of construction tender 344Q/2021/22, cancellation of tenders, lengthy land acquisition processes, community interference, extortion, and on-going legal issues with tender 27Q/2022/23.	Balance of unspent commitments and funding will be rolled-over to the 2024/25 financial year in the August 2024 adjustments budget in order to continue with project implementation where applicable.
Vote 11 - Urban Mobility	(453 033)	-24.1%	<p>The negative variance reflects mainly on the following projects:</p> <ol style="list-style-type: none"> 1. Road Rehabilitation: Bishop Lavis: The project has experienced stop/start progress due to gangster intimidation and threats, as well as poor performance by the contractor. The contract has been terminated. 2. Road Rehabilitation: Manenberg Project: The professional service provider has raised concerns of gang-related risks on project execution. A value at risk has been identified as no acceptable works offer has been received for the Framework Construction Tender (338Q). 3. Reconstruction of Tafelberg Road: The contractor has delayed construction of the road surface as per request from TMAC; delays due to limited construction activity during the Easter school break, and delays whilst relocating fauna and flora. 4. Rehabilitation: Jakes Gerwel: Weltevreden Bridge - Highlands: Awaiting outstanding invoice. 5. Unmade Roads: Residential FY24: Implementation planning phase took longer than anticipated. 6. Rehabilitation of Victoria Road from Queens Road to Bantry Steps: Construction was delayed due to inconsistency of underlying materials. Invoice for June 2024 is outstanding. 7. IRT Phase 2 A programme: Progress has been slower than anticipated as a result of delays in obtaining final approval from the Bulk Water Branch concerning the demolition of a pedestrian bridge that impacts their services, delays in the relocation of existing services due to an error by the contractor in the setting out one of the bridge ramps, and delays experienced with the Eskom connection and EV Duct installation. 8. Rehabilitation of Weltevreden Road: Spine to Jakes Gerwel: Construction has commenced; awaiting outstanding invoice. 	<p>Application will be made to National Treasury to apply for roll-over of unspent committed funds on all national grant-funded projects.</p> <p>Project managers are following up on the outstanding invoices.</p> <p>Unspent commitments will be rolled-over to the 2024/25 financial year in the August 2024 adjustments budget.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 12 - Urban Waste Management	(171 237)	-23.4%	<p>1. Coastal Park: Design and develop (MRF): Contracts 107Q/2020/21 (construction) and 301Q/2020/21 (mechanical) have been awarded and the contractors are on site; June 2024 invoices outstanding. Delays on 301Q/2020/21 have impacted completion of work required on 107Q/2020/21. The installation of the fire suppression system was delayed as the contractor on the ground was making proposals on possible changes to the initial installation that was not supported. Installation will only be completed in the 2024/25 financial year.</p> <p>2. Vissershok North: Design and develop Airspace: The supplier of the stone had technical issues and was unable to deliver the required amounts. An alternative solution was investigated, however, the stone could not delivered by 30 June 2024.</p> <p>3. Plant: Replacement FY24: Some items were delivered; further orders were placed but could not be delivered by 30 June 2024 due to an outstanding contract price adjustment.</p>	<p>Project managers are following up on the outstanding invoices.</p> <p>Unspent commitments and funding will be rolled-over to the 2024/25 financial year in the August 2024 adjustments budget.</p>
Vote 13 - Water & Sanitation	(1 325 744)	-29.8%	<p>The current variance predominantly consists of contingencies as well as invoices that are still being processed as part of financial year-end processes for work performed up to 30 June 2024.</p> <p>The remaining variance relates to delays in delivery of specialised mechanical equipment ordered from abroad, a longer than anticipated evaluation period, obtaining wayleaves, the need to relocate to a new drilling position, hard rock excavation, later than planned acceptance of works packages by the contractor, and delays due to extortion.</p>	<p>Balance of unspent commitments and funding will be rolled-over to the 2024/25 financial year in the August 2024 adjustments budget in order to continue with project implementation, where applicable.</p>

Material variance explanations for cash flow

Description R thousands	YTD Variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	407 354	3.5%	Immaterial variance.	-
Service charges	334 078	1.2%	Immaterial variance.	-
Other revenue	1 596 035	34.5%	Higher than expected other revenue received. The system is unable to categorise all revenues received at the time of reporting.	No corrective action required.
Government - operating	(618 314)	-9.1%	Grants income received is lower than expected due to changes in grants allocation from the time of receipt of the payment schedule. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Government - capital	(58 991)	-2.0%	Immaterial variance.	-
Interest	249 913	18.3%	Interest received is higher than anticipated due to higher interest rates offered in the market during the 2023/24 financial year.	No corrective action required.
Dividends	—	-	-	-
Payments				
Suppliers and employees	722 915	-1.5%	Immaterial variance.	-
Finance charges	130	0.0%	Immaterial variance.	-
Transfers and Grants	(369 534)	92.2%	The system is unable to fully 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	(1 556 565)	-25.6%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	(173 795)	-100.0%	This is a year-end transaction.	Financial year end processes still in progress.
Decrease (Increase) in non-current debtors	—	-	-	-
Decrease (increase) other non-current receivables	(863)	-100.0%	This is a year-end transaction.	Financial year end processes still in progress.
Decrease (increase) in non-current investments	(909 552)	-100.0%	This is a year-end transaction.	Financial year end processes still in progress.
Payments				
Capital assets	(2 922 485)	25.8%	Capital payments lower than anticipated. Moreover, the system is unable to accurately differentiate between operating and capital related spending at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 838 275)	17.9%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	—	-	-	-
Borrowing long term/refinancing	(2 500 000)	-71.4%	Lower than anticipated borrowings taken up - R1 billion instead of R3.5 billion as per the approved budget.	No corrective action required.
Increase (decrease) in consumer deposits	(30 009)	-100.0%	This is a year-end transaction.	Financial year end processes still in progress.
Payments				
Repayment of borrowing	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 530 009	137.2%		

Material variance explanations for corporate performance for Quarter 4 of 2024

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<p>1. A Building plans (<500m2) approved within 30 days (%)</p> <p>Target: 96% Actual: 79,9%</p>	16,1%	<p>The enhancements and upgrades to the City's Development Application Management System (DAMS) and the associated data migration process have presented ongoing challenges that have impacted reporting. Additionally, in February 2024, a change to the Amendment Process in the upgraded DAMS2 system affected the recording of Amendment Submission Dates. This adjustment has negatively influenced reported figures earlier this financial year, contributing to a failure to meet the established year-end target.</p> <p>Both these factors leading to underperformance are largely system-driven, placing some control over the situation within the City's jurisdiction.</p>	The team is reviewing this process as part of addressing residual system issues and concluding the project.
<p>1.B Building plans (>500m2) approved within 60 days (%)</p> <p>Target: 96% Actual: 90,35%</p>	5,65%	<p>The enhancements and upgrades to the City's Development Application Management System (DAMS) and the associated data migration process have presented ongoing challenges that have impacted reporting. Additionally, in February 2024, a change to the Amendment Process in the upgraded DAMS2 system affected the recording of Amendment Submission Dates. This adjustment has negatively influenced reported figures earlier this financial year, contributing to a failure to meet the established year-end target.</p> <p>Both these factors leading to underperformance are largely system-driven, placing some control over the situation within the City's jurisdiction.</p>	The team is reviewing this process as part of addressing residual system issues and concluding the project.

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Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<p>4.G Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13)</p> <p>Target: 95% Actual: 72,80%</p>	22,20%	Managing high volume of applications using existing resources is straining City capacity to meet supply requirements within the specified timelines. This challenge is within the control of the City.	Following the recent implementation of the online SSEG application process, there is an expectation of reduced pressure on other connection approvals, leading to improved response times. Ongoing development of the online application system aims to facilitate smoother processing for all applications, enhancing overall response times.
<p>8.A Informal settlement sites serviced (number)</p> <p>Target: 1 220 Actual: 1 125</p>	95	Construction was hindered by community-related interference. Security issues further contributed to delays in project completion. These factors are outside the City's control.	Services to be delivered in the 2024/25 financial year.
<p>16.A Community satisfaction City-wide survey (score 1–5)</p> <p>Target: 2.9 Actual: 2.7</p>	0.2	The Community Satisfaction Survey, as a perception-based study, reflects community opinions influenced by various external factors. The report specifically identifies factors like taxi strikes and the election year as significant contributors, which are outside the direct control of the City.	Collaborate with departments to improve services in areas where composite scores have declined. Executive Directors to submit action plans to the City Manager regarding the measures to address issues relevant to their directorate.
<p>16.D Total Capital Expenditure as a percentage of Total Capital Budget (FM1.11)</p> <p>Target: 90% Actual: 77,6%</p>	12,4%	The figures are provisional at this stage. The final detailed reasons for variances per directorate (vote) will be reflected in Note 38.6 of the Annual Financial Statements.	Ongoing engagements with directors and responsible project managers ensures tracking and monitoring of projects within designated timeframes, with timely corrective action to optimise expenditure. Unspent committed funds for 2023/24 will be carried over to 2024/25 in the August 2024 adjustments budget. Additionally, a citywide working group established by the City Manager convenes monthly to review all capital expenditures and corporate contracts.

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

Material variance explanations for capital expenditure by vote (Indicator 16.D capital spend) can be found in *Material variance explanations for capital expenditure by vote* on page 78.

Performance indicators

Description of financial indicator	Basis of calculation	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.1%	4.4%	4.2%	4.4%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	37.0%	79.2%	41.5%	37.5%	38.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	25.9%	33.5%	29.5%	21.3%	29.5%
Gearing	Long Term Borrowing/ Funds & Reserves	112.7%	221.3%	142.6%	117.9%	142.6%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1.6	1.4	1.4	1.8	1.4
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	0.9	0.7	1.0	0.7
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.7%	11.6%	14.2%	13.0%	14.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.7%	99.0%	0.0%	100.0%	99.0%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	31.4%	30.5%	28.4%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	9.4%	9.4%	9.7%	8.7%	9.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	7.5%	7.6%	7.3%	1.3%	1.6%

Aged Creditors

Description	Budget Year 2023/24									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	100	55	21	5	–	–	–	6	187	328 697
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	100	55	21	5	–	–	–	6	187	328 697

Aged Debtors

Description	Budget Year 2023/24										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	464 462	93 994	91 497	65 739	62 962	55 303	266 114	1 505 508	2 605 579	1 955 625	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	937 492	53 347	30 803	29 930	21 988	17 570	226 600	432 423	1 750 153	728 511	–	–
Receivables from Non-exchange Transactions - Property Rates	834 414	93 588	97 225	51 970	45 623	43 047	235 839	986 821	2 388 526	1 363 300	–	–
Receivables from Exchange Transactions - Waste Water Management	232 365	42 891	44 156	23 935	26 069	24 168	102 930	577 368	1 073 882	754 470	–	–
Receivables from Exchange Transactions - Waste Management	113 494	21 535	21 389	14 418	14 042	12 889	71 378	398 910	668 056	511 638	–	–
Receivables from Exchange Transactions - Property Rental Debtors	109 545	13 077	13 355	(3 086)	31 018	(385)	97 740	702 255	963 519	827 542	–	–
Interest on Arrear Debtor Accounts	88 095	38 987	37 299	39 282	31 777	29 508	170 897	483 570	919 414	755 034	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(36 394)	(46 602)	(100 795)	(330)	(13 689)	(3 281)	(40 641)	(202 715)	(444 446)	(260 655)	–	–
Total By Income Source	2 743 473	310 816	234 929	221 857	219 792	178 818	1 130 857	4 884 141	9 924 682	6 635 464	–	–
2022/23 - totals only	2 283 355	438 427	230 158	237 959	199 784	215 622	1 057 716	4 664 169	9 327 191	6 375 251	–	–
Debtors Age Analysis By Customer Group												
Organs of State	106 594	24 752	16 583	10 161	5 863	4 892	(12 471)	5 188	161 563	13 634	–	–
Commercial	1 203 440	65 192	75 431	41 811	31 402	31 763	176 054	442 872	2 067 965	723 902	–	–
Households	1 261 248	220 159	213 401	139 546	168 869	124 251	754 547	3 932 445	6 814 466	5 119 658	–	–
Other	172 191	714	(70 487)	30 340	13 659	17 911	212 726	503 635	880 688	778 271	–	–
Total By Customer Group	2 743 473	310 816	234 929	221 857	219 792	178 818	1 130 857	4 884 141	9 924 682	6 635 464	–	–

Investment portfolio

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Days	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA Bank	60	Fixed	8.50%	2024/07/26	25 000	175	–	–	25 175
ABSA Bank	60	Fixed	8.50%	2024/07/26	30 000	210	–	–	30 210
ABSA Bank	60	Fixed	8.50%	2024/07/26	30 000	210	–	–	30 210
ABSA Bank	60	Fixed	8.50%	2024/07/26	35 000	245	–	–	35 245
ABSA Bank	60	Fixed	8.50%	2024/07/26	50 000	349	–	–	50 349
ABSA Bank	60	Fixed	8.50%	2024/07/26	60 000	419	–	–	60 419
ABSA Bank	60	Fixed	8.50%	2024/07/26	65 000	454	–	–	65 454
ABSA Bank	17	Fixed	8.30%	2024/07/05	25 000	74	–	–	25 074
ABSA Bank	16	Fixed	8.30%	2024/07/05	20 000	55	–	–	20 055
ABSA Bank	15	Fixed	8.30%	2024/07/05	45 000	113	–	–	45 113
ABSA Bank	21	Fixed	8.35%	2024/07/12	90 000	206	–	–	90 206
ABSA Bank	28	Fixed	8.35%	2024/07/19	55 000	126	–	–	55 126
ABSA Bank	28	Fixed	8.40%	2024/07/19	100 000	230	–	–	100 230
ABSA Bank	32	Fixed	8.40%	2024/07/26	35 000	56	–	–	35 056
ABSA Bank	31	Fixed	8.40%	2024/07/26	25 000	35	–	–	25 035
ABSA Bank	30	Fixed	8.40%	2024/07/26	30 000	35	–	–	30 035
Firststrand	60	Fixed	8.65%	2024/07/26	30 000	213	–	–	30 213
Firststrand	60	Fixed	8.65%	2024/07/26	30 000	213	–	–	30 213
Firststrand	60	Fixed	8.65%	2024/07/26	30 000	213	–	–	30 213
Firststrand	60	Fixed	8.65%	2024/07/26	30 000	213	–	–	30 213
Firststrand	60	Fixed	8.65%	2024/07/26	30 000	213	–	–	30 213
Firststrand	60	Fixed	8.65%	2024/07/26	30 000	213	–	–	30 213
Firststrand	60	Fixed	8.65%	2024/07/26	30 000	213	–	–	30 213
Firststrand	60	Fixed	8.65%	2024/07/26	40 000	284	–	–	40 284
Firststrand	60	Fixed	8.65%	2024/07/26	65 000	462	–	–	65 462
Firststrand	17	Fixed	8.42%	2024/07/05	160 000	480	–	–	160 480
Firststrand	16	Fixed	8.42%	2024/07/05	65 000	180	–	–	65 180
Firststrand	15	Fixed	8.42%	2024/07/05	50 000	127	–	–	50 127
Firststrand	21	Fixed	8.44%	2024/07/12	95 000	220	–	–	95 220
Firststrand	28	Fixed	8.44%	2024/07/19	55 000	127	–	–	55 127
Firststrand	28	Fixed	8.45%	2024/07/19	100 000	232	–	–	100 232
Firststrand	32	Fixed	8.45%	2024/07/26	65 000	105	–	–	65 105
Firststrand	31	Fixed	8.45%	2024/07/26	40 000	56	–	–	40 056
Firststrand	30	Fixed	8.45%	2024/07/26	30 000	35	–	–	30 035
Investec Bank	60	Fixed	8.45%	2024/07/26	10 000	69	–	–	10 069
Investec Bank	60	Fixed	8.45%	2024/07/26	10 000	69	–	–	10 069
Investec Bank	60	Fixed	8.45%	2024/07/26	10 000	69	–	–	10 069
Investec Bank	60	Fixed	8.45%	2024/07/26	10 000	69	–	–	10 069
Investec Bank	60	Fixed	8.45%	2024/07/26	10 000	69	–	–	10 069
Investec Bank	60	Fixed	8.45%	2024/07/26	10 000	69	–	–	10 069
Investec Bank	60	Fixed	8.45%	2024/07/26	10 000	69	–	–	10 069
Investec Bank	60	Fixed	8.45%	2024/07/26	15 000	104	–	–	15 104
Investec Bank	60	Fixed	8.45%	2024/07/26	25 000	174	–	–	25 174
Investec Bank	16	Fixed	8.35%	2024/07/05	15 000	41	–	–	15 041
Investec Bank	15	Fixed	8.35%	2024/07/05	15 000	38	–	–	15 038

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City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Investec Bank	21	Fixed	8.40%	2024/07/12	15 000	35	–	–	15 035
Investec Bank	28	Fixed	8.45%	2024/07/19	100 000	232	–	–	100 232
Nedbank	388	Fixed	9.05%	2025/06/30	39 648	295	–	–	39 943
Nedbank	60	Fixed	8.45%	2024/07/26	25 000	174	–	–	25 174
Nedbank	60	Fixed	8.45%	2024/07/26	25 000	174	–	–	25 174
Nedbank	60	Fixed	8.45%	2024/07/26	25 000	174	–	–	25 174
Nedbank	60	Fixed	8.45%	2024/07/26	30 000	208	–	–	30 208
Nedbank	60	Fixed	8.45%	2024/07/26	50 000	347	–	–	50 347
Nedbank	60	Fixed	8.45%	2024/07/26	50 000	347	–	–	50 347
Nedbank	17	Fixed	8.38%	2024/07/05	20 000	60	–	–	20 060
Nedbank	16	Fixed	8.38%	2024/07/05	10 000	28	–	–	10 028
Nedbank	15	Fixed	8.38%	2024/07/05	35 000	88	–	–	35 088
Nedbank	21	Fixed	8.40%	2024/07/12	110 000	253	–	–	110 253
Nedbank	28	Fixed	8.40%	2024/07/19	50 000	115	–	–	50 115
Nedbank	28	Fixed	8.40%	2024/07/19	100 000	230	–	–	100 230
Nedbank	32	Fixed	8.45%	2024/07/26	35 000	57	–	–	35 057
Nedbank	31	Fixed	8.45%	2024/07/26	35 000	49	–	–	35 049
Nedbank	30	Fixed	8.45%	2024/07/26	30 000	35	–	–	30 035
Nedbank	367	Fixed	8.95%	2025/06/30	62 100	46	–	–	62 146
Nedbank	367	Fixed	8.95%	2025/06/30	715	1	–	–	716
Nedbank	367	Fixed	8.95%	2025/06/30	590	0	–	–	590
Nedbank	367	Fixed	8.95%	2025/06/30	13 900	10	–	–	13 910
Nedbank	367	Fixed	8.95%	2025/06/30	290	0	–	–	290
Nedbank	367	Fixed	8.95%	2025/06/30	1 479	1	–	–	1 480
Nedbank	367	Fixed	8.95%	2025/06/30	28 000	21	–	–	28 021
Nedbank	367	Fixed	8.95%	2025/06/30	38 596	28	–	–	38 624
Nedbank	367	Fixed	8.95%	2025/06/30	49 575	36	–	–	49 611
Standard Bank	60	Fixed	8.53%	2024/07/26	25 000	175	–	–	25 175
Standard Bank	60	Fixed	8.53%	2024/07/26	30 000	210	–	–	30 210
Standard Bank	60	Fixed	8.53%	2024/07/26	30 000	210	–	–	30 210
Standard Bank	60	Fixed	8.53%	2024/07/26	30 000	210	–	–	30 210
Standard Bank	60	Fixed	8.53%	2024/07/26	30 000	210	–	–	30 210
Standard Bank	60	Fixed	8.53%	2024/07/26	35 000	245	–	–	35 245
Standard Bank	60	Fixed	8.53%	2024/07/26	45 000	315	–	–	45 315
Standard Bank	60	Fixed	8.53%	2024/07/26	65 000	456	–	–	65 456
Standard Bank	17	Fixed	8.35%	2024/07/05	50 000	149	–	–	50 149
Standard Bank	16	Fixed	8.35%	2024/07/05	35 000	96	–	–	35 096
Standard Bank	15	Fixed	8.33%	2024/07/05	45 000	113	–	–	45 113
Standard Bank	21	Fixed	8.37%	2024/07/12	95 000	218	–	–	95 218
Standard Bank	28	Fixed	8.37%	2024/07/19	60 000	138	–	–	60 138
Standard Bank	28	Fixed	8.45%	2024/07/19	100 000	232	–	–	100 232
Standard Bank	32	Fixed	8.48%	2024/07/26	70 000	114	–	–	70 114
Standard Bank	31	Fixed	8.48%	2024/07/26	45 000	63	–	–	45 063
Standard Bank	30	Fixed	8.48%	2024/07/26	30 000	35	–	–	30 035

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Standard Bank	29	Fixed	8.50%	2024/07/26	45 000	42	–	–	45 042
ABSA Bank	-	Call deposit	8.25%	-	522 858	3 376	(150 000)	130 000	506 234
Firststrand Bank	-	Call deposit	8.10%	-	287 199	1 995	(102 199)	120 000	306 995
Investec Bank	-	Call deposit	8.10%	-	186 264	1 350	(51 264)	50 000	186 350
Nedbank	-	Call deposit	8.10%	-	241 681	2 020	(1 286 681)	1 305 000	262 020
Standard Bank	-	Call deposit	8.25%	-	337 393	2 665	82 608	35 000	457 665
Nedbank current account	-	Current account	8.05%	-	404 142	1 268	(19 889)	–	385 521
Fund Managers	-	-	-	-	8 592 720	69 398	–	–	8 662 117
Liberty, RMB and Nedbank sinking fund	-	-	-	-	3 041 487	17 849	(1 200 000)	–	1 859 336
Cash in transit	-	-	-	-	4 086	–	–	58 140	62 226
CTICC	-	-	-	-	271 435	–	–	–	271 435
COID	-	-	-	-	51 482	(151)	–	–	51 331
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	–	–	–	56 500
TOTAL INVESTMENTS AND INTEREST					17 677 140		(2 727 426)	1 698 140	16 761 530

Transfers and grants expenditure

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	4 536 937	5 167 276	5 135 798	5 022 600	5 135 798	(113 199)	-280.1%	5 135 798
Local Government Equitable Share	3 656 394	4 066 769	4 066 769	4 066 769	4 066 769	-	-	4 066 769
Finance Management grant	1 000	1 000	1 000	1 000	1 000	-	-	1 000
Urban Settlements Development Grant	23 929	187 686	152 443	137 759	152 443	(14 684)	-9.6%	152 443
Energy Efficiency and Demand Side Management Grant	897	900	900	818	900	(82)	-9.1%	900
Department of Environmental Affairs and Tourism	220	220	220	47	220	(173)	-78.7%	220
Expanded Public Works Programme	42 406	62 588	59 093	56 665	59 093	(2 428)	-4.1%	59 093
Infrastructure Skills Development	10 446	8 400	9 320	9 315	9 320	(5)	-0.1%	9 320
Public Transport Network Grant	446 185	444 885	468 404	422 840	468 404	(45 564)	-9.7%	468 404
Informal Settlements Upgrading Partnership Grant	26 506	95 950	78 682	64 484	78 682	(14 199)	-18.0%	78 682
National Skills Fund	21 072	-	12 034	2 366	12 034	(9 668)	-80.3%	12 034
Peninsula Wetlands Rehabilitation Project	18	-	-	-	-	-	-	-
Programme And Project Preparation Support Grant	65 164	68 877	68 877	58 021	68 877	(10 856)	-15.8%	68 877
Public Employment Program (NT PEP)	226 019	230 000	213 605	200 218	213 605	(13 388)	-6.3%	213 605
Terrestrial Invasive Alien Plants	(20)	-	-	-	-	-	-	-
Special Projects	(47)	-	-	-	-	-	-	-
Dido Valley - Luyolo Land Claim	11 759	-	-	-	-	-	-	-
Municipal Emergency Housing Grant	4 988	-	-	-	-	-	-	-
Repairs To Flood Damage	-	-	4 450	2 299	4 450	(2 151)	-48.3%	4 450
Provincial Government:	1 190 228	1 418 260	1 415 531	1 192 774	1 415 531	(222 757)	-15.7%	1 415 531
Cultural Affairs and Sport - Provincial Library Services	51 897	53 826	55 917	52 619	55 917	(3 298)	-5.9%	55 917
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	8 069	5 658	5 779	5 779	5 779	-	-	5 779
Municipal Library Support	23	-	-	-	-	-	-	-
Human Settlements - Human Settlement Development Grant	267 811	326 437	360 197	269 815	360 197	(90 382)	-25.1%	360 197
Health - TB	31 237	31 363	31 363	21 291	31 363	(10 072)	-32.1%	31 363
Health - ARV	273 519	313 473	296 605	222 861	296 605	(73 744)	-24.9%	296 605
Health - Nutrition	6 437	5 909	5 909	5 908	5 909	(1)	0.0%	5 909
Health - Vaccines	99 058	100 911	95 617	76 541	95 617	(19 076)	-19.9%	95 617
Comprehensive Health	-	204 129	197 572	179 686	197 572	(17 886)	-9.1%	197 572
LEAP	370 724	326 438	308 478	306 655	308 478	(1 823)	-0.6%	308 478
Transport and Public Works - Provision for persons with special needs	10 015	23 132	16 211	11 501	16 211	(4 710)	-29.1%	16 211
Community Safety - Law Enforcement Auxiliary Services	-	16 966	22 190	21 070	22 190	(1 120)	-5.0%	22 190
Auxiliary Law Enforcement Officers	2 843	-	-	-	-	-	-	-
Community Development Workers	1 744	1 018	1 031	959	1 031	(72)	-6.9%	1 031
Finance Management Capacity Building Grant	96	-	-	203	203	-	-	-
Tourism Safety Law Enforcement Unit	-	-	2 000	2 000	2 000	-	-	2 000
Law Enforcement Officers	1 315	-	-	-	-	-	-	-
Public Employment Program (Provincial PEP)	3 285	-	-	-	-	-	-	-
Public Transport Safety Grant	-	-	7 000	7 000	7 000	-	-	7 000
WCED SRT Programme	2 752	-	-	-	-	-	-	-
Municipal accreditation and capacity building grant	10 000	7 500	7 500	7 500	7 500	-	-	7 500
Human Settlements - Informal Settlements	-	1 500	1 959	1 385	1 959	(574)	-29.3%	1 959
IDA Projects: Urban Engineering	18 998	-	-	-	-	-	-	-
Finance Management Support Grant	-	-	203	-	-	-	-	203
WC Finance Management Capability Grant (FMCG)	300	-	-	-	-	-	-	-
Municipal Land Transport Fund	-	-	-	-	-	-	-	-
NHBRC Enrolment Fees	12 312	-	-	-	-	-	-	-
K9 Unit	998	-	-	-	-	-	-	-
Disaster Fund- Fire/Flood Kits	(6 732)	-	-	-	-	-	-	-
Title Deeds Restoration	23 529	-	-	-	-	-	-	-
Other grant providers:	51 582	224 024	213 813	160 374	213 813	(53 440)	-25.0%	213 813
CMTF	5 590	5 920	1 500	1 037	1 500	(463)	-30.9%	1 500
CID	7 198	31 190	13 150	12 082	13 150	(1 068)	-8.1%	13 150
Westcott Primary School - Traffic Attendant	49	-	-	-	-	-	-	-
Rustenberg Junior Girls School - Traffic Attendant	53	-	-	-	-	-	-	-
V&A Waterfront: Traffic Officer	302	-	-	-	-	-	-	-
KFW- Technical Assistance (GDB)	-	2 000	-	-	-	-	-	-
Forres Prep School	17	-	-	-	-	-	-	-
National Treasury - Interest	38 308	184 902	199 135	147 226	199 135	(51 908)	-26.1%	199 135
The Cape Academy for MST	41	13	29	29	29	-	-	29
Curro Durbanville - Part Time Attend	23	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	5 778 747	6 809 560	6 765 143	6 375 748	6 765 143	(389 395)	-5.8%	6 765 143

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Capital expenditure of Transfers and Grants</u>								
National Government:	2 080 054	2 660 223	2 764 556	2 259 105	2 764 556	(505 451)	-18.3%	2 528 277
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	8 097	8 100	8 100	7 378	8 100	(722)	-8.9%	8 100
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	473 208	477 260	584 229	502 824	584 229	(81 405)	-13.9%	583 727
National Treasury: Infrastructure Skills Development Grant	1 051	600	600	599	600	(1)	-0.2%	599
National Treasury: Neighbourhood Development Partnership Grant	26 391	20 890	20 890	18 466	20 890	(2 424)	-11.6%	20 484
National Treasury: Public Employment Programme	–	–	1 395	1 180	1 395	(215)	-15.4%	1 384
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	330 986	874 000	874 000	660 242	874 000	(213 758)	-24.5%	735 518
National Treasury: Urban Settlements Development Grant	793 081	820 414	822 220	687 797	822 220	(134 423)	-16.3%	756 029
Transport: Public Transport Network Grant	446 999	458 960	453 122	380 618	453 122	(72 504)	-16.0%	422 435
Contributed Assets	242	–	–	–	–	–	–	–
Provincial Government:	17 708	30 135	31 220	31 123	31 220	(97)	-0.3%	31 218
Western Cape Financial Management Capability Grant	–	1 000	1 000	999	1 000	(1)	-0.1%	1 000
Community Safety: Law Enforcement Advancement Plan	4 187	23 562	23 573	23 573	23 573	–	–	23 573
Cultural Affairs and Sport: Library Services: Replacement Funding for most Vulnerable B3 Municipalities	5 664	5 573	928	927	928	(1)	-0.1%	927
Cultural Affairs and Sport: Library Services: Metro Library Grant	–	–	5 719	5 624	5 719	(95)	-1.7%	5 719
MLTF Transport Safety and Compliance	1 220	–	–	–	–	–	–	–
Contributed Assets	6 637	–	–	–	–	–	–	–
Other grant providers:	99 837	85 801	94 302	65 273	94 302	(29 029)	-30.8%	66 205
Other: Other	99 837	85 801	94 302	65 273	94 302	(29 029)	-30.8%	66 205
Total capital expenditure of Transfers and Grants	2 197 600	2 776 159	2 890 078	2 355 501	2 890 078	(534 577)	-18.5%	2 625 701
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	7 976 346	9 585 719	9 655 221	8 731 248	9 655 221	(923 972)	-9.6%	9 390 844

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

Summary of Employee and Councillor remuneration R thousands	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	154 156	167 339	167 183	154 769	167 183	(12 415)	-7.4%	167 183
Pension and UIF Contributions	3 137	3 276	3 386	3 386	3 386	(0)	0.0%	3 386
Motor Vehicle Allowance	229	727	766	246	766	(521)	-68.0%	766
Cellphone Allowance	9 373	10 732	10 732	9 819	10 732	(913)	-8.5%	10 732
Other benefits and allowances	9 169	8 828	9 781	9 781	9 781	(0)	0.0%	9 781
Sub Total - Councillors	176 064	190 901	191 848	178 000	191 848	(13 848)	-7.2%	191 848
% increase		8.4%	9.0%					9.0%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	34 484	35 990	36 400	35 348	36 400	(1 052)	-2.9%	36 400
Pension and UIF Contributions	2 624	2 655	3 249	2 771	3 249	(477)	-14.7%	3 249
Medical Aid Contributions	209	233	189	184	189	(5)	-2.6%	189
Performance Bonus	–	–	1 579	1 600	1 579	21	1.3%	1 579
Motor Vehicle Allowance	574	599	593	488	593	(105)	-17.8%	593
Cellphone Allowance	389	376	463	491	463	27	5.9%	463
Other benefits and allowances	150	164	131	114	131	(17)	-12.7%	131
Payments in lieu of leave	927	–	–	–	–	–	–	–
Long service awards	–	–	5	5	5	–	–	5
Sub Total - Senior Managers of Municipality	39 356	40 017	42 610	41 002	42 610	(1 609)	-3.8%	42 610
% increase		1.7%	8.3%					8.3%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	10 918 142	12 923 932	12 446 390	11 815 814	12 446 390	(630 576)	-5.1%	12 446 390
Pension and UIF Contributions	1 674 343	2 078 199	1 943 855	1 804 083	1 943 855	(139 772)	-7.2%	1 943 855
Medical Aid Contributions	993 347	1 046 758	1 080 895	1 076 290	1 080 895	(4 605)	-0.4%	1 080 895
Overtime	1 198 787	922 996	1 170 872	1 071 021	1 170 872	(99 851)	-8.5%	1 170 872
Motor Vehicle Allowance	233 425	243 584	252 930	246 755	252 930	(6 175)	-2.4%	252 930
Cellphone Allowance	36 897	44 421	47 200	42 345	47 200	(4 856)	-10.3%	47 200
Housing Allowances	62 919	66 439	66 029	66 271	66 029	242	0.4%	66 029
Other benefits and allowances	419 309	445 845	453 280	428 682	453 280	(24 598)	-5.4%	453 280
Payments in lieu of leave	135 656	117 729	120 668	95 427	120 668	(25 241)	-20.9%	120 668
Long service awards	89 484	129 334	128 701	99 893	128 701	(28 808)	-22.4%	128 701
Post-retirement benefit obligations	(540 321)	332 774	597 180	353 497	597 180	(243 683)	-40.8%	597 180
Acting and post related allowance	–	770	13 005	11 545	13 005	(1 461)	-11.2%	13 005
Sub Total - Other Municipal Staff	15 221 988	18 352 781	18 321 006	17 111 622	18 321 006	(1 209 384)	-6.6%	18 321 006
% increase		20.6%	20.4%					20.4%
Total Parent Municipality	15 437 408	18 583 699	18 555 464	17 330 623	18 555 464	(1 224 841)	-6.6%	18 555 464

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	(12 415)	-7.4%	Immaterial variance.	-
Pension and UIF Contributions	(0)	0.0%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(521)	-68.0%	Immaterial variance.	-
Cellphone Allowance	(913)	-8.5%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	(0)	0.0%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(1 052)	-2.9%	Immaterial variance.	-
Pension and UIF Contributions	(477)	-14.7%	Immaterial variance.	-
Medical Aid Contributions	(5)	-2.6%	Immaterial variance.	-
Performance Bonus	21	1.3%	Immaterial variance.	-
Motor Vehicle Allowance	(105)	-17.8%	Immaterial variance.	-
Cellphone Allowance	27	5.9%	Immaterial variance.	-
Other benefits and allowances	(17)	-12.7%	Immaterial variance.	-
Payments in lieu of leave	-	-	-	-
Long service awards	-	-	-	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(630 576)	-5.1%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects (EPWP).	The City had 3660 vacancies as at 30 June 2024; 8802 positions were filled from 1 July 2023 to date (2533 internal, 1045 external, 1513 rehired, 3711 EPWP) with 2825 terminations processed since the start of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required. The appointment of EPWP (Job Creation) workers through the roll-out of programmes as per approved Project Identification Documents (PID) is a continuous process.
Pension and UIF Contributions	(139 772)	-7.2%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(4 605)	-0.4%	Immaterial variance.	-
Overtime	(99 851)	-8.5%	The variance reflects mainly within the following directorates: 1. Urban Waste Management, where overtime performed in June 2024 will be paid in July 2024. 2. Water & Sanitation, due to various initiatives that have been put in place to reduce overtime including the change in service delivery turnaround times and the prioritisation of complain types to be attended after hours within the Reticulation Branch. Furthermore, the overtime expenditure for June 2024 must still be posted. 3. Energy, where the award of the Public Lighting Tender has led to fewer internal staff being used to perform the required maintenance.	The Urban Waste Management Directorate plans to virement some savings back to the Contracted Services category.
Motor Vehicle Allowance	(6 175)	-2.4%	Immaterial variance.	-
Cellphone Allowance	(4 856)	-10.3%	Immaterial variance.	-
Housing Allowances	242	0.4%	Immaterial variance.	-
Other benefits and allowances	(24 598)	-5.4%	The variance is mainly in the Safety & Security Directorate, where there was a decreased demand for standby allowances due to the termination of staff contracts during the year.	No remedial action required.
Payments in lieu of leave	(25 241)	-20.9%	The variance is due to once-off payments in lieu of leave to employees who retired/resigned during the year, which is difficult to plan accurately per monthly cycles. In addition, the portion relating to the pay-out of leave conversion of long service awards must still be reposted.	The expenditure relating to the leave pay-out of long service awards will be reposted to the correct GL account as part of the year-end processes.
Long service awards	(28 808)	-22.4%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan.	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	(243 683)	-40.8%	Post-retirement benefit obligations are linked to when qualifying employees retire and are processed at year-end based on an actuarial valuation, which is difficult to accurately plan on a monthly basis.	Year-end transactions will be processed upon completion of the actuarial valuation.
Acting and post related allowance	(1 461)	-11.2%	The variance is mainly due to vacancies for which officials have been placed in acting capacity.	Budgetary realignment from savings within the relevant vacancy to be used to address the over expenditure.

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

Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands															
Cash Receipts By Source															
Property rates	929 468	983 957	1 273 470	1 046 511	883 060	1 185 423	898 713	985 836	1 018 899	938 064	1 075 204	963 274	11 774 525	12 493 664	13 468 293
Service charges - Electricity revenue	1 376 577	1 890 647	1 800 785	1 740 357	1 626 940	1 481 405	1 521 816	1 509 284	1 530 391	1 594 624	1 651 402	1 561 802	19 259 062	22 981 998	26 429 296
Service charges - Water revenue	304 421	331 161	307 018	335 100	316 145	377 316	418 550	441 210	420 095	432 465	423 469	386 270	4 353 408	4 584 981	5 011 068
Service charges - Waste Water Management	159 198	165 553	167 739	179 147	324 885	190 711	219 051	231 077	227 151	229 192	216 451	205 840	2 244 830	2 406 255	2 616 081
Service charges - Waste Mangement	94 217	101 052	93 125	99 106	96 733	92 264	94 997	97 795	92 662	101 091	97 418	95 475	1 259 803	1 384 965	1 486 271
Rental of facilities and equipment	17 445	25 068	21 874	23 749	28 969	34 509	27 301	36 369	21 736	75 456	37 254	36 808	339 016	353 466	365 837
Interest earned - external investments	131 350	132 969	139 887	137 906	133 806	122 738	138 192	119 612	130 152	133 760	153 450	145 365	1 369 275	1 035 487	880 214
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	17 340	18 523	31 283	26 930	35 838	30 920	25 838	29 408	30 041	32 991	29 709	30 564	318 535	293 950	296 377
Licences and permits	16 187	30 398	31 099	47 221	19 893	46 479	27 905	16 043	27 053	41 445	18 914	36 344	71 478	80 221	83 831
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	285 197	299 365	314 254
Transfers and Subsidies - Operational	2 074 874	91 273	108 703	238 016	533 596	1 437 379	65 493	326 037	1 028 794	126 547	59 272	56 845	6 765 143	6 958 864	7 410 322
Other revenue	227 155	1 315 897	93 052	509 688	26 929	1 003 832	106 668	232 938	1 251 854	39 114	114 112	220 138	3 616 020	3 760 189	3 934 715
Cash Receipts by Source	5 348 232	5 086 496	4 068 036	4 383 731	4 026 795	6 002 976	3 544 526	4 025 609	5 778 828	3 744 749	3 876 655	3 738 726	51 656 292	56 633 406	62 296 559
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	430 353	337 307	–	–	789 202	6 547	3 000	416 517	848 162	–	–	–	2 890 078	3 540 641	4 405 366
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	–	–	–	–	–	–	–	–	–	–	–	–	173 795	61 953	64 684
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	1 000 000	3 500 000	8 816 561	11 942 999
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	30 009	138 922	29 395
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	863	682	14
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	909 552	1 859 336	–
Total Cash Receipts by Source	5 778 585	5 423 803	4 068 036	4 383 731	4 815 997	6 009 522	3 547 526	4 442 126	6 626 990	3 744 749	3 876 655	4 738 726	59 160 589	71 051 501	78 739 017

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands															
<u>Cash Payments by Type</u>															
Employee related costs	1 416 707	1 403 870	1 414 293	1 420 919	2 189 548	1 420 924	1 447 285	1 466 992	1 420 065	1 423 216	1 408 508	1 403 499	18 003 002	19 255 034	20 436 247
Remuneration of councillors	13 459	13 447	21 380	13 954	14 050	14 075	14 049	14 071	14 008	13 918	13 817	13 742	190 784	199 491	208 468
Interest	22 945	42	134 686	96 955	36 847	69 691	20 342	2	132 151	115 269	34 711	69 691	733 201	1 277 321	1 937 723
Bulk purchases - Electricity	1 514 579	1 698 729	1 480 073	1 162 154	1 040 634	999 412	920 330	1 011 109	1 027 591	976 574	1 044 140	1 072 458	14 088 145	16 926 356	19 743 055
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	9 505 925	9 502 740	9 787 717
Transfers and subsidies - other municipalities	11 994	200	–	–	–	–	410	3 400	12 550	–	1 200	1 606	400 894	340 171	375 439
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	2 247 223	851 287	1 421 491	1 099 891	1 228 086	2 156 157	749 535	962 091	1 971 251	912 629	1 577 692	908 214	5 532 353	5 608 844	5 883 209
Cash Payments by Type	5 226 906	3 967 575	4 471 923	3 793 873	4 509 165	4 660 257	3 151 951	3 457 666	4 577 616	3 441 606	4 080 069	3 469 209	48 454 305	53 109 957	58 371 859
<u>Other Cash Flows/Payments by Type</u>															
Capital assets	915 583	448 462	488 297	698 454	583 094	878 313	266 695	498 929	567 390	786 279	760 815	1 512 984	11 327 781	13 547 932	17 330 785
Repayment of borrowing	50 000	–	79 481	70 533	42 933	–	50 000	–	79 481	70 533	42 933	1 200 000	1 685 895	2 719 228	1 319 228
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	6 192 488	4 416 037	5 039 701	4 562 860	5 135 192	5 538 570	3 468 646	3 956 595	5 224 487	4 298 418	4 883 817	6 182 194	61 467 980	69 377 117	77 021 872
NET INCREASE/(DECREASE) IN CASH HELD	(413 903)	1 007 767	(971 665)	(179 129)	(319 195)	470 952	78 880	485 531	1 402 502	(553 669)	(1 007 162)	(1 443 468)	(2 307 391)	1 674 383	1 717 145
Cash/cash equivalents at the month/year beginning:	8 110 781	7 696 877	8 704 644	7 732 979	7 553 850	7 234 655	7 705 607	7 784 487	8 270 018	9 672 520	9 118 851	8 111 689	8 110 781	5 803 390	7 477 773
Cash/cash equivalents at the month/year end:	7 696 877	8 704 644	7 732 979	7 553 850	7 234 655	7 705 607	7 784 487	8 270 018	9 672 520	9 118 851	8 111 689	6 668 221	5 803 390	7 477 773	9 194 918

Capital expenditure trend

Month	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	49 895	202 073	174 100	169 877	174 100	4 223	2.4%	1.5%
August	303 438	464 148	440 330	662 655	614 430	(48 225)	-7.8%	6.0%
September	452 528	595 512	441 284	1 171 349	1 055 714	(115 635)	-11.0%	10.7%
October	357 387	760 864	626 068	1 944 963	1 681 782	(263 181)	-15.6%	17.7%
November	456 826	885 108	571 202	2 620 297	2 252 984	(367 313)	-16.3%	23.8%
December	545 121	725 418	563 393	3 515 165	2 816 377	(698 789)	-24.8%	32.0%
January	272 863	560 629	571 800	3 887 763	3 388 176	(499 587)	-14.7%	35.4%
February	460 927	1 046 301	1 339 063	4 590 951	4 727 240	136 288	2.9%	41.8%
March	661 457	1 317 090	925 764	5 192 169	5 653 004	460 835	8.2%	47.3%
April	558 553	1 286 274	1 195 306	6 118 967	6 848 310	729 343	10.6%	55.7%
May	775 611	1 232 139	1 591 113	7 012 312	8 439 423	1 427 110	16.9%	63.8%
June	2 034 301	1 912 134	2 888 358	8 792 294	11 327 781	2 535 487	22.4%	80.0%
Total Capital expenditure	6 928 907	10 987 689	11 327 781					

Capital expenditure on new assets by asset class

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	2 446 815	3 203 970	3 208 367	2 346 874	3 208 367	(861 493)	-26.9%	2 754 675
Roads Infrastructure	828 905	1 322 524	1 253 460	919 615	1 253 460	(333 845)	-26.6%	1 076 066
Roads	815 349	1 317 519	1 240 223	907 633	1 240 223	(332 590)	-26.8%	1 063 583
Road Structures	13 556	5 005	13 237	11 982	13 237	(1 255)	-9.5%	12 483
Storm water Infrastructure	194 695	132 165	169 153	139 607	169 153	(29 546)	-17.5%	165 995
Drainage Collection	194 695	132 165	169 153	139 607	169 153	(29 546)	-17.5%	165 995
Electrical Infrastructure	323 243	281 975	304 400	270 353	304 400	(34 047)	-11.2%	273 680
HV Substations	294 380	257 875	276 081	242 623	276 081	(33 458)	-12.1%	245 701
LV Networks	28 863	24 100	28 319	27 730	28 319	(589)	-2.1%	27 979
Water Supply Infrastructure	466 433	781 563	797 106	479 566	797 106	(317 540)	-39.8%	646 470
Reservoirs	165 431	238 260	236 628	161 113	236 628	(75 515)	-31.9%	197 176
Pump Stations	4 415	26 890	23 735	18 899	23 735	(4 835)	-20.4%	19 161
Water Treatment Works	98 150	256 200	258 354	115 729	258 354	(142 624)	-55.2%	191 065
Bulk Mains	43 476	111 750	110 989	51 993	110 989	(58 995)	-53.2%	83 839
Distribution	154 961	148 463	167 402	131 831	167 402	(35 571)	-21.2%	155 229
Sanitation Infrastructure	280 443	258 923	261 546	213 627	261 546	(47 919)	-18.3%	243 168
Reticulation	151 846	144 943	149 158	124 393	149 158	(24 766)	-16.6%	145 786
Waste Water Treatment Works	128 597	113 980	112 388	89 234	112 388	(23 153)	-20.6%	97 382
Solid Waste Infrastructure	236 232	325 099	304 877	215 878	304 877	(88 999)	-29.2%	231 882
Landfill Sites	236 232	325 099	304 877	215 878	304 877	(88 999)	-29.2%	231 882
Coastal Infrastructure	27 829	10 160	13 245	13 029	13 245	(216)	-1.6%	13 234
Promenades	27 829	10 160	13 245	13 029	13 245	(216)	-1.6%	13 234
Information and Communication Infrastructure	89 035	91 563	104 579	95 200	104 579	(9 380)	-9.0%	104 181
Data Centres	43 143	57 775	20 776	20 256	20 776	(520)	-2.5%	20 454
Core Layers	43 889	33 788	83 803	74 943	83 803	(8 860)	-10.6%	83 728
Distribution Layers	2 002	–	–	–	–	–	–	–
Community Assets	222 733	205 246	281 851	255 894	281 851	(25 957)	-9.2%	269 819
Community Facilities	222 668	205 216	281 680	255 723	281 680	(25 957)	-9.2%	269 649
Centres	–	59	–	–	–	–	–	–
Clinics/Care Centres	428	8 250	12 361	2 855	12 361	(9 506)	-76.9%	9 361
Fire/Ambulance Stations	–	4 000	4 000	2 795	4 000	(1 205)	-30.1%	4 000
Libraries	11 972	11 705	11 899	11 899	11 899	(1)	0.0%	11 899
Public Open Space	3 279	4 915	5 292	4 556	5 292	(737)	-13.9%	4 717
Nature Reserves	8 376	25 654	12 899	10 551	12 899	(2 348)	-18.2%	10 751
Public Ablution Facilities	–	1 500	2 870	2 870	2 870	–	–	2 870
Markets	454	11 900	3 434	1 507	3 434	(1 927)	-56.1%	3 083
Taxi Ranks/Bus Terminals	198 160	137 234	228 925	218 692	228 925	(10 234)	-4.5%	222 969
Sport and Recreation Facilities	65	30	171	171	171	–	–	171
Outdoor Facilities	65	30	171	171	171	–	–	171
Other assets	85 828	164 678	121 409	103 770	121 409	(17 640)	-14.5%	116 801
Operational Buildings	77 451	159 678	117 610	99 970	117 610	(17 640)	-15.0%	113 002
Municipal Offices	75 909	98 963	107 462	92 497	107 462	(14 965)	-13.9%	105 152
Workshops	1 543	60 715	10 148	7 473	10 148	(2 675)	-26.4%	7 850
Housing	8 376	5 000	3 799	3 799	3 799	–	–	3 799
Social Housing	8 376	5 000	3 799	3 799	3 799	–	–	3 799
Intangible Assets	61 782	162 360	133 406	107 047	133 406	(26 359)	-19.8%	126 546
Licences and Rights	61 782	162 360	133 406	107 047	133 406	(26 359)	-19.8%	126 546
Water Rights	–	150	1 559	413	1 559	(1 146)	-73.5%	413
Computer Software and Applications	61 782	162 210	131 847	106 634	131 847	(25 213)	-19.1%	126 133
Computer Equipment	137 710	139 303	157 907	153 072	157 907	(4 835)	-3.1%	157 334
Computer Equipment	137 710	139 303	157 907	153 072	157 907	(4 835)	-3.1%	157 334
Furniture and Office Equipment	27 077	36 641	44 809	34 100	44 809	(10 709)	-23.90%	37 240
Furniture and Office Equipment	27 077	36 641	44 809	34 100	44 809	(10 709)	-23.9%	37 240
Machinery and Equipment	141 989	316 699	252 204	179 937	252 204	(72 267)	-28.7%	213 736
Machinery and Equipment	141 989	316 699	252 204	179 937	252 204	(72 267)	-28.7%	213 736
Transport Assets	205 644	313 052	323 119	313 723	323 119	(9 396)	-2.9%	321 570
Transport Assets	205 644	313 052	323 119	313 723	323 119	(9 396)	-2.9%	321 570
Land	35 500	165 193	214 840	207 391	214 840	(7 449)	-3.5%	208 119
Land	35 500	165 193	214 840	207 391	214 840	(7 449)	-3.5%	208 119
Total Capital Expenditure on new assets	3 365 077	4 707 142	4 737 912	3 701 808	4 737 912	(1 036 104)	-21.9%	4 205 840

Capital expenditure on renewal of existing assets by asset class

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	1 213 094	1 975 713	2 046 415	1 506 327	2 046 415	(540 088)	-26.4%	1 673 618
Roads Infrastructure	62 406	258 531	167 761	54 776	167 761	(112 985)	-67.3%	70 434
Roads	61 026	237 670	160 305	49 528	160 305	(110 777)	-69.1%	63 310
Road Structures	1 379	20 861	7 456	5 248	7 456	(2 208)	-29.6%	7 124
Storm water Infrastructure	12 523	32 634	15 698	6 003	15 698	(9 695)	-61.8%	10 131
Drainage Collection	12 523	32 634	15 698	6 003	15 698	(9 695)	-61.8%	10 131
Electrical Infrastructure	390 997	516 396	522 255	484 356	522 255	(37 899)	-7.3%	490 111
HV Substations	131 488	107 126	123 994	99 722	123 994	(24 272)	-19.6%	99 722
MV Substations	13 957	67 000	33 065	27 552	33 065	(5 513)	-16.7%	29 884
MV Networks	172 842	196 800	206 800	202 144	206 800	(4 656)	-2.3%	204 671
LV Networks	72 710	145 470	158 396	154 938	158 396	(3 458)	-2.2%	155 834
Water Supply Infrastructure	264 305	248 407	342 921	284 528	342 921	(58 392)	-17.0%	328 188
Bulk Mains	48 136	80 000	100 000	77 645	100 000	(22 355)	-22.4%	100 000
Distribution	216 169	168 407	242 921	206 883	242 921	(36 037)	-14.8%	228 188
Sanitation Infrastructure	454 570	895 947	973 151	653 329	973 151	(319 822)	-32.9%	750 766
Pump Station	103 863	46 278	96 354	75 933	96 354	(20 422)	-21.2%	94 517
Reticulation	325 823	692 410	651 740	461 850	651 740	(189 890)	-29.1%	515 315
Waste Water Treatment Works	24 884	111 259	169 762	115 546	169 762	(54 216)	-31.9%	140 934
Outfall Sewers	–	46 000	55 294	–	55 294	(55 294)	-100.0%	–
Information and Communication Infrastructure	28 293	23 797	24 629	23 335	24 629	(1 294)	-5.3%	23 988
Data Centres	26 681	23 797	24 629	23 335	24 629	(1 294)	-5.3%	23 988
Core Layers	1 612	–	–	–	–	–	–	–
Community Assets	40 190	27 454	34 334	29 689	34 334	(4 645)	-13.5%	33 353
Community Facilities	40 190	22 454	29 551	24 948	29 551	(4 604)	-15.6%	28 611
Halls	10 859	–	1 725	609	1 725	(1 116)	-64.7%	1 430
Clinics/Care Centres	(1 533)	–	–	–	–	–	–	–
Museums	–	–	1 060	597	1 060	(463)	-43.6%	1 031
Public Open Space	178	210	319	195	319	(124)	-39.0%	234
Markets	24 564	17 500	22 997	20 324	22 997	(2 673)	-11.6%	22 631
Taxi Ranks/Bus Terminals	6 122	4 744	3 450	3 222	3 450	(228)	-6.6%	3 285
Sport and Recreation Facilities	–	5 000	4 783	4 741	4 783	(42)	-0.9%	4 741
Outdoor Facilities	–	5 000	4 783	4 741	4 783	(42)	-0.9%	4 741
Heritage assets	90	750	–	–	–	–	–	–
Monuments	90	–	–	–	–	–	–	–
Works of Art	–	750	–	–	–	–	–	–
Other assets	31 938	9 988	16 297	5 886	16 297	(10 411)	-63.9%	7 964
Operational Buildings	12 451	9 988	16 297	5 886	16 297	(10 411)	-63.9%	7 964
Municipal Offices	8 369	9 588	10 930	1 495	10 930	(9 435)	-86.3%	2 600
Laboratories	2 317	400	5 367	4 391	5 367	(975)	-18.2%	5 364
Depots	1 765	–	–	–	–	–	–	–
Housing	19 486	–	–	–	–	–	–	–
Social Housing	19 486	–	–	–	–	–	–	–
Intangible Assets	9 077	10 300	9 778	7 939	9 778	(1 839)	-18.8%	9 729
Licences and Rights	9 077	10 300	9 778	7 939	9 778	(1 839)	-18.8%	9 729
Computer Software and Applications	9 077	10 300	9 778	7 939	9 778	(1 839)	-18.8%	9 729
Computer Equipment	83 522	117 739	162 268	147 508	162 268	(14 760)	-9.1%	154 081
Computer Equipment	83 522	117 739	162 268	147 508	162 268	(14 760)	-9.1%	154 081
Furniture and Office Equipment	6 655	42 277	42 105	32 150	42 105	(9 955)	-23.6%	33 201
Furniture and Office Equipment	6 655	42 277	42 105	32 150	42 105	(9 955)	-23.6%	33 201
Machinery and Equipment	76 046	135 814	147 495	118 955	147 495	(28 540)	-19.3%	123 009
Machinery and Equipment	76 046	135 814	147 495	118 955	147 495	(28 540)	-19.3%	123 009
Transport Assets	515 187	533 487	592 255	532 707	592 255	(59 548)	-10.1%	533 511
Transport Assets	515 187	533 487	592 255	532 707	592 255	(59 548)	-10.1%	533 511
Living resources	–	800	300	300	300	–	–	300
Mature	–	800	300	300	300	–	–	300
Policing and Protection	–	800	300	300	300	–	–	300
Total Capital Expenditure on renewal of existing assets	1 975 799	2 854 321	3 051 247	2 381 461	3 051 247	(669 786)	-22.0%	2 568 765

Capital expenditure on upgrading of existing assets by asset class

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	1 005 725	2 499 798	2 487 300	1 893 952	2 487 300	(593 348)	-23.9%	1 933 168
Roads Infrastructure	144 888	193 304	210 727	185 927	210 727	(24 801)	-11.8%	199 616
Roads	130 225	188 374	196 951	176 388	196 951	(20 563)	-10.4%	188 544
Road Structures	9 810	30	30	30	30	-	-	30
Road Furniture	4 853	4 900	13 747	9 509	13 747	(4 238)	-30.8%	11 042
Storm water Infrastructure	66 874	200 187	206 131	168 137	206 131	(37 994)	-18.4%	193 530
Drainage Collection	66 874	200 187	206 131	168 137	206 131	(37 994)	-18.4%	193 530
Electrical Infrastructure	159 045	196 555	182 914	158 510	182 914	(24 404)	-13.3%	168 506
HV Substations	159 045	196 555	182 914	158 510	182 914	(24 404)	-13.3%	168 506
Water Supply Infrastructure	16 948	17 306	16 015	14 726	16 015	(1 289)	-8.0%	16 008
Reservoirs	3 000	2 000	2 453	2 446	2 453	(7)	-0.3%	2 446
Distribution	13 948	15 306	13 562	12 281	13 562	(1 282)	-9.5%	13 562
Sanitation Infrastructure	458 689	1 702 829	1 727 824	1 255 545	1 727 824	(472 279)	-27.3%	1 223 303
Pump Station	4 251	45 486	10 150	8 453	10 150	(1 697)	-16.7%	8 614
Reticulation	4 948	12 056	6 143	4 452	6 143	(1 691)	-27.5%	4 843
Waste Water Treatment Works	449 490	1 645 287	1 711 531	1 242 640	1 711 531	(468 890)	-27.4%	1 209 846
Solid Waste Infrastructure	54 335	166	23 669	22 111	23 669	(1 558)	-6.6%	22 974
Landfill Sites	54 335	166	23 669	22 111	23 669	(1 558)	-6.6%	22 974
Coastal Infrastructure	50 281	133 095	77 675	48 375	77 675	(29 300)	-37.7%	66 971
Promenades	50 281	133 095	77 675	48 375	77 675	(29 300)	-37.7%	66 971
Information and Communication Infrastructure	54 665	56 355	42 344	40 621	42 344	(1 723)	-4.1%	42 259
Data Centres	2 880	21 300	-	-	-	-	-	-
Core Layers	51 785	35 055	42 344	40 621	42 344	(1 723)	-4.1%	42 259
Community Assets	172 040	450 607	420 772	288 502	420 772	(132 270)	-31.4%	391 688
Community Facilities	127 574	232 478	195 764	131 677	195 764	(64 086)	-32.7%	177 182
Halls	3 668	60	770	696	770	(74)	-9.6%	770
Centres	3 331	12 420	14 799	11 651	14 799	(3 147)	-21.3%	14 152
Clinics/Care Centres	35 613	28 800	23 413	13 280	23 413	(10 133)	-43.3%	18 637
Fire/Ambulance Stations	-	7 000	7 562	900	7 562	(6 662)	-88.1%	7 562
Museums	236	-	-	-	-	-	-	-
Theatres	38	-	-	-	-	-	-	-
Libraries	2 045	15 723	1 684	1 684	1 684	-	-	1 684
Cemeteries/Crematoria	5 077	31 689	37 261	22 024	37 261	(15 236)	-40.9%	37 260
Public Open Space	35 197	77 051	54 312	43 012	54 312	(11 300)	-20.8%	50 905
Nature Reserves	7 713	3 852	5 484	2 738	5 484	(2 746)	-50.1%	5 050
Public Ablution Facilities	2 472	1 500	3 416	2 641	3 416	(775)	-22.7%	3 228
Markets	-	4 950	4 224	2 965	4 224	(1 260)	-29.8%	3 636
Taxi Ranks/Bus Terminals	32 184	49 434	42 839	30 086	42 839	(12 753)	-29.8%	34 297
Sport and Recreation Facilities	44 466	218 129	225 008	156 824	225 008	(68 184)	-30.3%	214 506
Indoor Facilities	19 910	52 775	65 980	38 610	65 980	(27 370)	-41.5%	64 387
Outdoor Facilities	24 556	165 354	159 028	118 215	159 028	(40 814)	-25.7%	150 120
Other assets	341 460	427 339	574 340	472 140	574 340	(102 201)	-17.8%	532 781
Operational Buildings	278 778	340 758	493 697	401 154	493 697	(92 544)	-18.7%	452 343
Municipal Offices	190 130	245 997	332 005	256 849	332 005	(75 156)	-22.6%	296 363
Workshops	88 648	85 689	111 897	96 386	111 897	(15 511)	-13.9%	106 890
Training Centres	-	9 072	49 795	47 918	49 795	(1 877)	-3.8%	49 090
Housing	62 682	86 581	80 643	70 986	80 643	(9 657)	-12.0%	80 438
Social Housing	62 682	86 581	80 643	70 986	80 643	(9 657)	-12.0%	80 438
Intangible Assets	43 755	43 372	47 473	47 124	47 473	(349)	-0.7%	47 439
Licences and Rights	43 755	43 372	47 473	47 124	47 473	(349)	-0.7%	47 439
Computer Software and Applications	43 755	43 372	47 473	47 124	47 473	(349)	-0.7%	47 439
Computer Equipment	12 605	700	2 027	2 022	2 027	(5)	-0.2%	2 024
Computer Equipment	12 605	700	2 027	2 022	2 027	(5)	-0.2%	2 024
Furniture and Office Equipment	307	1 100	705	568	705	(137)	-19.5%	569
Furniture and Office Equipment	307	1 100	705	568	705	(137)	-19.5%	569
Machinery and Equipment	12 138	3 310	6 004	4 717	6 004	(1 287)	-21.4%	5 981
Machinery and Equipment	12 138	3 310	6 004	4 717	6 004	(1 287)	-21.4%	5 981
Total Capital Expenditure on upgrading of existing assets	1 588 031	3 426 226	3 538 622	2 709 025	3 538 622	(829 596)	-23.4%	2 913 651

Expenditure on repairs and maintenance by asset class

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2 643 927	3 044 760	3 327 885	2 716 700	3 065 278	348 578	11.4%	3 327 885
Roads Infrastructure	688 001	829 974	932 028	775 214	897 620	122 406	13.6%	932 028
Roads	688 001	813 258	915 312	775 214	897 620	122 406	13.6%	915 312
Road Furniture	–	16 716	16 716	–	–	–	-	16 716
Storm water Infrastructure	–	189 758	183 137	–	–	–	-	183 137
Drainage Collection	–	189 758	183 137	–	–	–	-	183 137
Electrical Infrastructure	678 010	729 900	768 719	750 476	768 719	18 244	2.4%	768 719
Power Plants	71 453	54 872	64 365	74 791	64 365	(10 426)	-16.2%	64 365
HV Substations	39 350	36 988	46 969	46 760	46 969	209	0.4%	46 969
MV Substations	425 190	472 474	500 955	499 696	500 955	1 259	0.3%	500 955
LV Networks	142 017	165 566	156 430	129 228	156 430	27 202	17.4%	156 430
Water Supply Infrastructure	505 293	650 187	641 482	478 411	575 312	96 901	16.8%	641 482
Boreholes	86	–	–	759	1 304	544	41.7%	–
Reservoirs	40 495	53 888	36 599	52 221	58 631	6 410	10.9%	36 599
Pump Stations	84 697	50 322	59 182	83 002	85 988	2 986	3.5%	59 182
Water Treatment Works	56 832	28 174	30 224	49 218	49 574	355	0.7%	30 224
Bulk Mains	15 705	184	223	11 891	15 421	3 530	22.9%	223
Distribution	307 478	517 618	515 254	281 320	364 396	83 076	22.8%	515 254
Sanitation Infrastructure	770 392	617 577	773 385	707 759	810 865	103 106	12.7%	773 385
Reticulation	535 189	431 070	582 750	548 188	613 564	65 377	10.7%	582 750
Waste Water Treatment Works	225 025	176 779	179 726	153 227	186 313	33 086	17.8%	179 726
Outfall Sewers	10 177	9 727	10 910	6 344	10 988	4 644	42.3%	10 910
Solid Waste Infrastructure	2 232	23 371	21 337	4 840	12 762	7 922	62.1%	21 337
Landfill Sites	2 232	21 244	19 198	4 840	12 762	7 922	62.1%	19 198
Waste Processing Facilities	–	2 127	2 140	–	–	–	-	2 140
Coastal Infrastructure	–	3 994	7 796	–	–	–	-	7 796
Promenades	–	3 994	7 796	–	–	–	-	7 796
Community Assets	563 095	654 780	712 266	673 060	801 789	128 729	16.1%	712 266
Community Facilities	110 070	551 948	619 492	85 087	117 961	32 874	27.9%	619 492
Halls	42 352	7 642	8 854	36 417	39 120	2 703	6.9%	8 854
Centres	185	3 906	2 917	1 062	423	(639)	-151.2%	2 917
Clinics/Care Centres	2 388	7 309	6 303	4 341	2 394	(1 947)	-81.3%	6 303
Fire/Ambulance Stations	1 734	9 086	7 572	3 448	4 407	959	21.8%	7 572
Testing Stations	–	14 474	15 074	–	–	–	-	15 074
Museums	–	–	6	–	–	–	-	6
Libraries	24 014	17 650	26 518	2 993	3 030	37	1.2%	26 518
Cemeteries/Crematoria	23 327	34 955	50 194	22 495	51 085	28 591	56.0%	50 194
Public Open Space	–	436 917	483 309	–	–	–	-	483 309
Nature Reserves	4 692	5 236	2 559	3 349	5 436	2 087	38.4%	2 559
Public Ablution Facilities	7 299	10 776	9 987	9 908	7 707	(2 202)	-28.6%	9 987
Markets	4 079	3 998	6 198	1 074	4 359	3 285	75.4%	6 198
Sport and Recreation Facilities	453 025	102 832	92 774	587 973	683 828	95 856	14.0%	92 774
Indoor Facilities	46	16 119	20 944	368	5	(363)	-7979.7%	20 944
Outdoor Facilities	452 978	86 713	71 831	587 605	683 824	96 219	14.1%	71 831
Heritage assets	43	2 761	770	40	564	523	92.8%	770
Works of Art	43	–	–	40	564	523	92.8%	–
Other Heritage	–	2 761	770	–	–	–	-	770

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>								
<u>Investment properties</u>	703	6 639	6 636	1 210	1 999	788	39.4%	6 636
Revenue Generating	665	6 633	6 633	1 139	1 989	851	42.8%	6 633
<i>Improved Property</i>	665	6 633	6 633	1 139	1 989	851	42.8%	6 633
Non-revenue Generating	38	6	3	72	9	(62)	-665.2%	3
<i>Unimproved Property</i>	38	6	3	72	9	(62)	-665.2%	3
<u>Other assets</u>	243 977	350 651	344 098	204 056	228 625	24 569	10.7%	344 098
Operational Buildings	243 977	323 417	274 211	204 056	228 625	24 569	10.7%	274 211
<i>Municipal Offices</i>	218 081	295 245	236 076	181 695	200 001	18 306	9.2%	236 076
<i>Workshops</i>	–	25 334	33 699	–	–	–	-	33 699
<i>Laboratories</i>	3 890	2 837	4 352	3 181	4 429	1 249	28.2%	4 352
<i>Training Centres</i>	866	–	85	562	614	52	8.4%	85
<i>Depots</i>	21 140	–	–	18 617	23 580	4 963	21.0%	–
Housing	–	27 234	69 887	–	–	–	-	69 887
<i>Social Housing</i>	–	27 234	69 887	–	–	–	-	69 887
<u>Computer Equipment</u>	317 759	304 200	303 923	339 613	410 223	70 610	17.2%	303 923
Computer Equipment	317 759	304 200	303 923	339 613	410 223	70 610	17.2%	303 923
<u>Furniture and Office Equipment</u>	821 965	245 191	246 227	855 768	868 483	12 715	1.5%	246 227
Furniture and Office Equipment	821 965	245 191	246 227	855 768	868 483	12 715	1.5%	246 227
<u>Machinery and Equipment</u>	–	404 141	436 852	–	–	–	-	436 852
Machinery and Equipment	–	404 141	436 852	–	–	–	-	436 852
<u>Transport Assets</u>	499 911	470 093	480 694	491 656	482 391	(9 265)	-1.9%	480 694
Transport Assets	499 911	470 093	480 694	491 656	482 391	(9 265)	-1.9%	480 694
Total Repairs and Maintenance Expenditure	5 091 380	5 483 217	5 859 351	5 282 103	5 859 351	577 248	9.9%	5 859 351

Depreciation by asset class

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 466 637	1 542 051	1 554 912	1 560 746	1 554 912	(5 833)	-0.38%	1 554 912
Roads Infrastructure	476 435	496 425	500 407	502 072	500 407	(1 665)	-0.33%	500 407
Roads	443 996	463 136	466 857	467 625	466 857	(768)	-0.16%	466 857
Road Structures	12 610	14 333	13 032	13 032	13 032	-	-	13 032
Road Furniture	19 829	18 956	20 517	21 414	20 517	(897)	-4.37%	20 517
Storm water Infrastructure	66 144	66 589	74 940	75 211	74 940	(271)	-0.36%	74 940
Drainage Collection	66 144	66 589	74 940	75 211	74 940	(271)	-0.36%	74 940
Electrical Infrastructure	323 895	333 697	342 169	342 169	342 169	(1)	0.00%	342 169
Power Plants	8 180	8 134	8 134	8 134	8 134	-	-	8 134
HV Substations	21 043	28 709	22 679	22 679	22 679	-	-	22 679
MV Substations	71 297	70 895	73 604	73 604	73 604	-	-	73 604
MV Networks	126 177	129 153	131 449	131 449	131 449	-	-	131 449
LV Networks	97 197	96 806	106 303	106 303	106 303	-	-	106 303
Water Supply Infrastructure	216 321	236 305	227 446	227 457	227 446	(11)	0.00%	227 446
Reservoirs	28 489	31 290	29 871	29 871	29 871	-	-	29 871
Pump Stations	10 719	10 539	10 750	10 750	10 750	-	-	10 750
Water Treatment Works	13 865	13 098	14 534	14 534	14 534	-	-	14 534
Bulk Mains	3 022	5 544	3 022	3 022	3 022	-	-	3 022
Distribution	160 226	175 833	169 269	169 280	169 269	(11)	-0.01%	169 269
Sanitation Infrastructure	221 110	237 411	231 196	232 510	231 196	(1 314)	-0.57%	231 196
Pump Station	13 698	20 486	12 767	12 767	12 767	-	-	12 767
Reticulation	83 449	90 177	89 429	90 679	89 429	(1 250)	-1.40%	89 429
Waste Water Treatment Works	119 216	121 085	124 112	124 160	124 112	(48)	-0.04%	124 112
Outfall Sewers	4 746	5 663	4 889	4 904	4 889	(15)	-0.30%	4 889
Solid Waste Infrastructure	51 980	56 565	56 566	56 029	56 566	537	0.95%	56 566
Landfill Sites	40 690	45 393	45 211	44 674	45 211	537	1.19%	45 211
Waste Processing Facilities	11 290	11 171	11 355	11 355	11 355	-	-	11 355
Coastal Infrastructure	6 008	6 363	6 455	6 455	6 455	-	-	6 455
Promenades	6 008	6 363	6 455	6 455	6 455	-	-	6 455
Information and Communication Infrastructure	104 744	108 697	115 734	118 842	115 734	(3 108)	-2.69%	115 734
Data Centres	46 880	48 805	47 636	48 517	47 636	(881)	-1.85%	47 636
Core Layers	54 568	56 519	64 830	67 057	64 830	(2 228)	-3.44%	64 830
Distribution Layers	3 296	3 373	3 268	3 268	3 268	-	-	3 268
Community Assets	350 536	360 613	351 548	350 769	351 548	779	0.22%	351 548
Community Facilities	131 350	139 663	131 123	130 213	131 123	910	0.69%	131 123
Halls	4 550	4 918	4 717	4 716	4 717	1	0.02%	4 717
Centres	4 604	4 794	4 693	4 694	4 693	(1)	-0.02%	4 693
Clinics/Care Centres	8 083	8 855	7 837	7 844	7 837	(6)	-0.08%	7 837
Fire/Ambulance Stations	2 696	2 696	2 696	2 696	2 696	-	-	2 696
Testing Stations	1 508	1 508	1 508	1 508	1 508	-	-	1 508
Museums	340	340	340	340	340	-	-	340
Theatres	112	114	112	112	112	-	-	112
Libraries	18 074	20 057	15 684	14 769	15 684	915	5.83%	15 684
Cemeteries/Crematoria	4 818	4 950	4 829	4 829	4 829	-	-	4 829
Public Open Space	15 096	16 585	15 181	15 183	15 181	(2)	-0.01%	15 181
Nature Reserves	497	868	636	636	636	-	-	636
Public Ablution Facilities	3 140	3 188	3 185	3 185	3 185	-	-	3 185
Markets	2 882	2 886	3 125	3 125	3 125	-	-	3 125
Taxi Ranks/Bus Terminals	64 949	67 905	66 578	66 575	66 578	3	0.00%	66 578
Sport and Recreation Facilities	219 186	220 950	220 425	220 556	220 425	(131)	-0.06%	220 425
Indoor Facilities	12 905	12 837	12 791	12 791	12 791	-	-	12 791
Outdoor Facilities	206 282	208 112	207 634	207 765	207 634	(131)	-0.06%	207 634

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1 714	1 714	1 714	1 714	1 714	-	-	1 714
Revenue Generating	1 714	1 714	1 714	1 714	1 714	-	-	1 714
Improved Property	1 714	1 714	1 714	1 714	1 714	-	-	1 714
<u>Other assets</u>	363 676	368 633	385 275	386 124	385 275	(848)	-0.22%	385 275
Operational Buildings	256 039	256 380	275 727	276 570	275 727	(843)	-0.31%	275 727
Municipal Offices	217 500	216 163	236 266	237 109	236 266	(843)	-0.36%	236 266
Workshops	37 420	39 076	38 231	38 231	38 231	-	-	38 231
Laboratories	662	670	662	662	662	-	-	662
Training Centres	410	424	521	521	521	-	-	521
Depots	47	47	47	47	47	-	-	47
Housing	107 638	112 253	109 548	109 554	109 548	(6)	-0.01%	109 548
Social Housing	107 638	112 253	109 548	109 554	109 548	(6)	-0.01%	109 548
<u>Biological or Cultivated Assets</u>	-	29	83	-	83	83	100.00%	83
Biological or Cultivated Assets	-	29	83	-	83	83	100.00%	83
<u>Intangible Assets</u>	136 402	136 912	143 057	145 646	143 057	(2 589)	-1.81%	143 057
Licences and Rights	136 402	136 912	143 057	145 646	143 057	(2 589)	-1.81%	143 057
Water Rights	-	8	-	-	-	-	-	-
Computer Software and Applications	125 126	132 268	138 421	141 010	138 421	(2 589)	-1.87%	138 421
Unspecified	11 276	4 636	4 636	4 636	4 636	-	-	4 636
<u>Computer Equipment</u>	252 810	251 875	287 505	261 952	287 505	25 554	8.89%	287 505
Computer Equipment	252 810	251 875	287 505	261 952	287 505	25 554	8.89%	287 505
<u>Furniture and Office Equipment</u>	67 332	69 984	73 950	71 254	73 950	2 696	3.65%	73 950
Furniture and Office Equipment	67 332	69 984	73 950	71 254	73 950	2 696	3.65%	73 950
<u>Machinery and Equipment</u>	170 648	198 010	199 040	171 911	199 040	27 129	13.63%	199 040
Machinery and Equipment	170 648	198 010	199 040	171 911	199 040	27 129	13.63%	199 040
<u>Transport Assets</u>	455 046	540 149	529 078	518 237	529 078	10 840	2.05%	529 078
Transport Assets	455 046	540 149	529 078	518 237	529 078	10 840	2.05%	529 078
<u>Land</u>	14 061	23 198	23 198	-	23 198	23 198	100.00%	23 198
Land	14 061	23 198	23 198	-	23 198	23 198	100.00%	23 198
<u>Living resources</u>	169	-	-	-	-	-	-	-
Mature	169	-	-	-	-	-	-	-
Policing and Protection	169	-	-	-	-	-	-	-
Total Depreciation	3 279 032	3 493 166	3 549 360	3 468 352	3 549 360	81 008	2.28%	3 549 360

MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR)

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

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

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

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

City of Cape Town

Cost Containment In-Year Report				
Category	2023/24 Current Budget	Q4 2024		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	1 085 029	1 085 029	960 387	<p>This category includes EPWP/Mayor's Job Creation Programme (MJCP) staff, all non-permanent staff including library staff, health- and seasonal workers, apprenticeship and learnership, and contracted services i.e. professional- and advisory services, and contractors.</p> <p>Consultants are used for various repairs and maintenance programs, outsourced administrative support and medical staff, and for professional- and advisory services.</p> <p>Requests for the use of consultants must be supported by the relevant executive director or senior manager.</p>
Vehicle used for political office-bearers	-	-	-	No provision against this category in the current financial year.
Travel and Subsistence	29 817	29 817	23 513	<p>The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>The YTD expenditure relates largely to claims submitted by staff, who do not receive essential user allowances or participate in a structured travel allowance, using their own vehicles for business purposes.</p>
Domestic Accommodation	1 933	1 933	956	<p>The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>Online conferences, meetings, events and training are explored or recommended first, and in-person events are approved strictly in accordance with the City's Cost Containment Policy.</p>

Table continues on next page.

Cost Containment In-Year Report				
Category	2023/24 Current Budget	Q4 2024		Comment
		Budget	Actual	
	R Thousand			
Sponsorships, Events and Catering	256 732	256 732	241 449	<p>Sponsorships (consisting of grants-in-aid and sponsorships): All grant-in-aid applications are subject to a screening process to ensure that allocations recommended by the relevant delegated authority comply with the City's Grant-in-Aid Policy as well as other relevant policies. Sponsorships are allocations made to organisations who support the City's strategic objectives. Memoranda of Agreement, indicating clear deliverables, are signed with all organisations, and payments are made in tranches based on the outcome of agreed deliverables.</p> <p>Events: An ad-hoc committee facilitates the selection of events and makes recommendations to the Executive Mayor on which events the City may support in terms of the City's Integrated Development Plan (IDP), and Events Policy.</p> <p>Catering: The City's Catering & Beverage Provision Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>The YTD expenditure relates largely to payments for annual- and ad hoc allocations to support specific programs/events aligned to the City's IDP and strategic objectives, such as the Cape Town Stadium and Tourism Development Management.</p>
Communication	81 077	81 077	67 000	<p>The City, as far as possible, uses newspapers with a readership base predominantly within the City's geographical area and also focuses on community newspapers. The function is centralised within the Corporate Services Directorate and is managed by the Communication Department so as to ensure stricter controls, which include the following:</p> <p>a) Reducing the number and scale of communication campaigns;</p> <p>b) Reducing the size and range of print- and radio advertising;</p> <p>c) Shifting advertising to the digital space from the traditional print and radio; and</p> <p>d) Increasing the use of social media as a communication tool using insourced resources.</p>

Table continues on next page.

Cost Containment In-Year Report				
Category	2023/24 Current Budget	Q4 2024		Comment
		Budget	Actual	
	R Thousand			
Other related expenditure items - Conferences & Seminars	2 537	2 537	843	<p>The City's Systems and Procedures (SOP) for attendance of seminars, external meetings/workshops and conferences sets out cost containment measures, which are strictly adhered to within the City.</p> <p>The YTD expenditure relates to online events as online conferences, meetings, events and training are recommended and explored first. In-person events are approved strictly according to the City's Cost Containment Policy.</p>
Other related expenditure items - Overtime	1 167 993	1 167 993	1 068 603	<p>The City's Overtime Policy sets out the applicable cost containment measures, which include:</p> <p>a) Guidelines for administration of overtime work on Sundays and public holidays;</p> <p>b) Application and approval process management;</p> <p>c) Approval of overtime work and payment by officials with delegated authority; and</p> <p>d) Monitoring and reviewing provisions and justification of overtime expenditure by relevant directors.</p> <p>Directorates have implemented strict measures to manage overtime and closely monitor the amount of overtime operational staff may claim each month.</p> <p>The YTD expenditure is largely as a result of emergency overtime worked due to:</p> <p>1.Heightened operational demands stemming from a more fire incidents over the period.</p> <p>2. The taxi strike in August 2023.</p> <p>3. Emergency overtime worked by staff attending to burst pipes, overflows and various breakdowns at plants and pump stations.</p> <p>4. A rise in theft, vandalism and meter tempering, as well as delays in the awarding of the Public Lighting Tender, resulting in City staff performing the maintenance function.</p> <p>5. An increase in land invasions as well as an increase in law enforcement visibility over the festive season, which resulted in more overtime being worked.</p> <p>6. High volumes of service requests, as a result of aged infrastructure, which was neglected and poorly maintained in the past. The majority of the emergency repair work that used to be outsourced to external service providers is currently being done in house after working hours and during weekends.</p> <p>7. An increase in pothole repair and drain clearing as a result of the abnormally high rainfall during the winter period as well as maintenance work in the Cape Town CBD that cannot be done during normal work hours.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Cost Containment In-Year Report				
Category	2023/24 Current Budget	Q4 2024		Comment
		Budget	Actual	
	R Thousand			
Other related expenditure items - Office furniture	23 002	23 002	14 187	The City's Corporate Office Furniture & Associated Equipment Policy seeks to exercise frugality by managing the utilisation of existing redundant office furniture before new office furniture may be procured. The policy stipulates that the relevant delegated official must scrutinise the City's 'used furniture inventory' depository before any new furniture is procured, and must sign a declaration form confirming that this process has been followed.
Total	2 648 120	2 648 120	2 376 937	

Cape Town International Convention Centre

Cost Containment In-Year Report				
Measures	2023/24 Current budget	Q4 2024		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	5 067	5 067	4 763	The contracts for the internal audit, legal services, labour-related and customer satisfactory surveys are included in these costs. The CTICC does not possess the skillsets required in-house.
Travel and Subsistence	3 489	3 489	3 706	Booking for local- and international travel as well as international accommodation for sales trips, events and conferences are done through an agent with the applicable National Treasury (NT) code used for bookings. Attendance of events are an integral part of the entity's business strategy to grow revenue and the attendance at the industry events and conferences are critical. Additional sales calls were added during the year to markets applicable to the CTICC. Budgeting principles will be amended to include the effect of possible additional sales calls going forward.
Domestic Accommodation	125	125	137	All bookings are done using the applicable NT code. Attendance of events are an integral part of the entity's business strategy to grow revenue. Additional sales calls were added during the year to markets applicable to the CTICC. Budgeting principles will be amended to include the effect of possible additional sales calls going forward.

Table continues on next page.

Cost Containment In-Year Report				
Measures	2023/24 Current budget	Q4 2024		Comment
		Budget	Actual	
	R Thousand			
Sponsorships, Events and Catering	1 353	1 353	908	The entity's business model is based on good client relations and regular interaction with clients and conference organisations to showcase the CTICC through various Client and Stakeholder Relationship Management (CRM) events.
Communication	1 419	1 419	1 291	The company is utilising the NT transversal contract.
Other related expenditure items - Conferences & Seminars	-	-	-	No budget or expenditure for the reporting period.
Other related expenditure items - Overtime	1 995	1 995	2 498	This category includes overtime, night shift allowances and public holiday pay. The reason for the higher spend relates to the larger events hosted over weekends and after hours requiring staff to work overtime, on public holidays and over weekends. This was not projected at the time that the budget was prepared.
Other related expenditure items - Office furniture	-	-	-	No budget or expenditure for the reporting period.
Total	13 447	13 447	13 303	

Cape Town Stadium

Cost Containment In-Year Report				
Measures	2023/24 Current Budget	Q4 2024		Comment
		Budget	Actual	
		R Thousand		
Use of consultants	1 784	1 784	1 160	<p>Expenditure in this category facilitates the entity's objectives, inter alia, to commercialise in terms of the Service Delivery Agreement (SDA).</p> <p>Expenditure incurred relates to the following consultants:</p> <p>Treble Entertainment (Pty) Ltd (R434k), contracted Nielsen Sport to complete the naming rights valuation for the period July 2022 to June 2023. The expenditure was, however, only incurred in the 2023/24 financial year. The report was drafted in three phases: Phase 1 - Linear viewership brand exposure analysis; Phase 2 - PR analysis and social media valuation; and Phase 3 - Naming Rights valuation. Nielsen Sport applied a Q1 formula, which aligns the achieved 100% media value to that which relates specifically to brand value achieved. This assisted the entity to promote the advertising inventory available via newspaper advertisements.</p> <p>Octagon Africa (Pty) Ltd (R670k), who rendered marketing services for the promotion of the business lounge, as well as assisted the entity with the publication of the 2023 annual report.</p> <p>Moore CT Forensic Services (Pty) Ltd (R31k), who assisted with conducting due diligence for all the new tenders.</p> <p>Kouga Development Company t/a Circa (R24k), who provided catering for a media networking event hosted by the City in collaboration with the entity and the City's events department.</p>
Domestic Accommodation	20	20	17	<p>The COO attended the Strategic Events Acquisitions and Stakeholder Knowledge Sharing Engagement held in Tshwane in August 2023. The primary purpose was to negotiate and secure a Krone Music Show to be held at DHL Stadium on 7 September 2024.</p> <p>The SCM Practitioner attended the 10th annual Western Cape Smart Procurement Conference held in Langebaan in July 2023 and George in June 2024. The conference is designed to provide a platform for stakeholders to discuss the significant legislative changes currently taking place within Local Government Procurement/Supply Chain Management.</p> <p>The COO and acting commercial manager have been requested to attend the DHL Stormers match at Loftus Stadium in March 2024 and to meet with the Chief Commercial Officer and Stadium Manager to exchange information regarding new events/concerts, pitch maintenance and alternative vending options and financial models.</p>

Table continues on next page.

Cost Containment In-Year Report				
Measures	2023/24 Current Budget	Q4 2024		Comment
		Budget	Actual	
		R Thousand		
Travel and Subsistence	157	157	176	<p>The COO attended the Strategic Events Acquisitions and Stakeholder Knowledge Sharing Engagement held in Tshwane in August 2023. The primary purpose was to negotiate and secure a Krone Music Show to be held at DHL Stadium on 7 September 2024.</p> <p>The SCM Practitioner attended the 10th annual Western Cape Smart Procurement Conference held in Langebaan in July 2023. The conference is designed to provide a platform for stakeholders to discuss the significant legislative changes currently taking place within Local Government Procurement/Supply Chain Management.</p> <p>The COO and acting commercial manager were requested to attend the DHL Stormers match at Loftus Stadium in March 2024, and to meet with the Chief Commercial Officer and Stadium Manager to exchange information regarding new events/concerts, pitch maintenance and alternative vending options and financial models.</p> <p>The CEO and chairman of the board were requested to attend a Stadium Business Summit in Manchester UK from 17 to 19 June 2024. The CEO has also visited various stadia and held meetings with stadium operators with a particular interest in property development and hospitality service offerings from 12 to 23 June 2024. Funds will be viremented to cover the shortfall in this expenditure category.</p>
Sponsorships, Events and Catering	173	173	178	<p>Catering was provided by Kouga Development Company t/a Circa for the ratepayers association information session hosted by the CEO during September 2023. Minimal catering was provided as the information session held was very brief.</p> <p>Catering was also provided for the previous CEO's farewell lunch in October 2023.</p> <p>Staff meals were provided to staff working at the HSBC Rugby Sevens event hosted in December 2023.</p> <p>Catering was provided as the CEO extended an invitation to various stakeholders for networking purposes, as well as potential event organisers for hosting future events.</p> <p>Funds will be viremented to cover the shortfall in this expenditure category.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2024 Q4 (June 2024 – Provisional Results)

Cost Containment In-Year Report				
Measures	2023/24 Current Budget	Q4 2024		Comment
		Budget	Actual	
	R Thousand			
Communication	303	303	39	Cost incurred to advertise the CEO's position via various media platforms. An advertisement for the entity's tenders was placed in various newspaper publications during the quarter under review.
Other related expenditure items - Conferences & Seminars	141	141	-	No expenditure incurred for the quarter under review.
Other related expenditure items - Overtime	2 171	2 171	1 010	Staff are required to work overtime at certain events, which at times takes place after hours and over weekends.
Other related expenditure items - Office furniture	-	-	-	No budget or expenditure for this category.
Total	4 748	4 748	2 580	

QUALITY CERTIFICATE

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

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

for **quarter 4 of 2024** 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: 2024.07.08 18:36:16 +02'00'

Date








CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

2023/24 Q4

Corporate Performance Report

2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Economic Growth								
1. Increased Jobs and Investment in the Cape Town economy	1.A Building plans (<500m2) approved within 30 days (%)	96%	70.3%	✘	96%	79.9%	✘	Spatial Planning and Environment R McGaffin
		Reason for Variance: The variance is the result of system enhancements done (system migration from DAMS1 to DAMS2) during February/March 2023. The new system resulted in some residual data migration challenges that also affected the reporting of the data. Remedial Action: Enterprise resource planning (ERP) and Development Management are addressing residual data migration issues and it is expected that issues will be resolved before reporting commences for quarter 1 of 2023/24.			Reason for Variance: The enhancements and upgrades to the City’s Development Application Management System (DAMS) and the associated data migration process have presented ongoing challenges that have impacted reporting. Additionally, in February 2024, a change to the Amendment Process in the upgraded DAMS2 system affected the recording of Amendment Submission Dates. This adjustment has negatively influenced reported figures earlier this financial year, contributing to a failure to meet the established year-end target. Both factors leading to underperformance are primarily system-driven and are within the City’s control. Remedial Action: This process is being reviewed to address residual system issues and conclude the project.			
	1.B Building plans (>500m2) approved within 60 days (%)	96%	74.00%	✘	96%	90.35%	●	Spatial Planning and Environment R McGaffin
		Reason for Variance: The variance is the result of system enhancements done (system migration from DAMS1 to DAMS2) during February/March 2023. The new system resulted in some residual data migration challenges that also affected the reporting of the data. Remedial Action: Enterprise resource planning (ERP) and Development Management are addressing residual data migration issues and it is expected that issues will be resolved before reporting commences for quarter 1 of 2023/24.			Reason for Variance: The enhancements and upgrades to the City’s Development Application Management System (DAMS) and the associated data migration process have presented ongoing challenges that have impacted reporting. Additionally, in February 2024, a change to the Amendment Process in the upgraded DAMS2 system affected the recording of Amendment Submission Dates. This adjustment has negatively influenced reported figures earlier this financial year, contributing to a failure to meet the established year-end target. Both factors leading to underperformance are primarily system-driven and are within the City’s control. Remedial Action: This process is being reviewed to address residual system issues and conclude the project.			
	1.C Percentage of revenue clearance certificates issued within 10 working days from time of completed application received (LED3.21)	93%	99.73%	●	93%	99.88%	●	Finance K Jacoby
		Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			


2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above 

Above 

On target 






Below 









Well below 

AT - Annual Target






IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
1. Increased Jobs and Investment in the Cape Town economy	1.D Council approved trading plans developed or revised for informal trading (number)	8	8	▲	7	7	▲	Energy K Nassiep
		Reason for Variance: On target			Reason for Variance: On target			
		Remedial Action: Maintain the momentum			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
1. Increased Jobs and Investment in the Cape Town economy	1.E Average time taken to finalise informal trading permits (LED3.12)	New	New	New	40	41.2	●	Economic Growth R Gelderbloem
		Reason for Variance: n/a			Reason for Variance: The slight immaterial variance is due to technological and system challenges. While the City operates the system and has some control, input from the traders is outside the City's control.			
	Remedial Action: n/a			Remedial Action: Area Economic Development, in collaboration with the Ease of Doing Business team, is undertaking a radical redesign of the current system to enhance efficiency and customer-centricity. Implementation is anticipated during the 2024/25 financial year.				
	1.F Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes) (LED1.21)*	35 000	43 230	✔	35 000	41 761	✔	Economic Growth R Gelderbloem
		Reason for Variance: The participant turnover rate was quite high during the financial year. Participants do not stay long in a project, resulting in new participants being employed and the project ends up providing more work opportunities than initially planned.			Reason for Variance: Well above target.			
		Remedial Action: Maintain the momentum.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: Basic Services								
2. Improved access to quality and reliable basic services	2.A Taps provided in informal settlements (number) (NKPI)	700	769	●	700	947	✔	Water and Sanitation L. Manus
		Reason for Variance: Above target.			Reason for Variance: Well above target.			
		Remedial Action: Maintain the momentum			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			







2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
2. Improved access to quality and reliable basic services	2.B Toilets provided in informal settlements (number)(NKPI)	2 500	5 215		3 000	6 488		Water and Sanitation L. Manus
		Reason for Variance: The priority of providing toilets as an emergency relief measure to recently invaded areas, the ongoing provision of additional toilets and the condemnation and replacement of toilets that reached the end of its lifespan contributed to overall toilet provision totals. Portable Flush Toilets (PFT's) issued on a single household basis were used extensively as they have a lower unit cost compared to other sanitation typologies such as chemical toilets and Full Flush Toilets (FFT's). Remedial Action: Maintain the momentum.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	2.C Percentage of recognised informal settlements receiving basic waste removal services (ENV3.11)	99%	99.78%		99%	99.84%		Urban Waste Management L Mdunyelwa
		Reason for Variance: Above target. Remedial Action: Maintain the momentum.			Reason for Variance: The target was exceeded due to meter installations scheduled for the previous financial year (2022/23) that have taken effect in the financial year (2023/24), specifically for Dontse Yakhe 3 and Khikhi 2 Minisub. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	2.D Subsidised electricity connections installed (Number) (NKPI)	1 500	2 440		1 500	1 578		Energy K Nassiep
		Reason for Variance: Target exceeded due to meter installations intended to be finalised during the 2022 financial year, taking effect in 2023 financial year; good contractor performance; minimal interference from communities; and project managers are adequately equipped to execute implementation-ready projects (material availability, etc.). Remedial Action: Maintain the momentum.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
3. End load shedding in Cape Town over time	3.A Capacity of additional approved alternative energy sources (Small Scale Embedded Generation (SSEG)) grid tied installations (MegaVolt Ampere)	5 MVA	6.84 MVA		10 MVA	28.68 MVA		Energy K Nassiep
		Reason for Variance: Exceeded, results are customer driven. Remedial Action: Maintain the momentum.			Reason for Variance: The uptake of SSEG has surpassed expectations. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
3. End load shedding in Cape Town over time	3. B Load-shedding level variance (%)	40%	14.02%		16%	20.00%		Energy K Nassiep
		Reason for Variance: Exceptional high load-shedding incidents. Remedial Action: Life extension of the Steenbras Dams electricity pumped storage scheme (a scheme that provides Cape Town with cost-effective hydro-generated electricity) and procurement of battery energy system storage (BESS) is underway.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
4. Well-managed and modernised infrastructure to support economic growth	4.A Sewer reticulations pipelines replaced (metres)	50 000	55 164		100 000	96 863		Water and Sanitation L. Manus
		Reason for Variance: The over-performance was attributed to proactive planning where the programme's projects were spread throughout our available framework tenders and advertised timeously, to secure the contractors' resources and to prevent a stop-start approach. In addition to this, the dedicated sewer replacement project managers who were appointed to the Planning, Design and Projects Section through the Mayoral Priority Plan, also contributed greatly towards our success. They focussed solely on investigations, design and execution of both proactive and reactive sewer replacement projects. The additional resources enabled us to have an additional projects list with "ready to advertise" projects for when additional budget became available. Remedial Action: Maintain the momentum.			Reason for Variance: The variance is mainly due to exhausted contractor capacity for the available term tenders. Additionally, safety concerns led to the rejection of projects located in high-risk areas. Although these rejected projects were replaced or re-advertised after community engagements, the resulting delays contributed to missing the target. These factors are outside the City's control. Remedial Action: All planned projects for the 2024/25 financial year have been proactively advertised, aligning with the target of replacing 100,000 meters of sewer reticulation pipeline. It is anticipated that this target will be achieved by June 2025.			
	4.B Compliance with drinking water quality standards (%)	99%	99.18%		99%	99.26%		Water and Sanitation L. Manus
		Reason for Variance: Above target. Remedial Action: Maintain the momentum.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			


2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above 







Above 

On target 

Below 

Well below 

AT - Annual Target

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised Infrastructure to support economic growth	4.C Total augmented water capacity in megalitres per day (MLD)	20	23.92		40	42.83		Water and Sanitation L. Manus
		Reason for Variance: The actual augmented water capacity is 19.62% more than the target and this overreach is considered within standard deviation limits given the variability of groundwater systems and the complexities inherent in alien vegetation clearing programmes. Remedial Action: Maintain the momentum.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	4.D Valid applications for residential water services closed within the response standard (%) (NKPI)	80%	67.32%		80%	90.28%		Water and Sanitation L. Manus
		Reason for Variance: The actual reported is updated to reflect the cumulative figure for the financial year. The under achievement in Quarter 1 and 2 as a result of delays in contract implementation, caused the under-performance for the 2022/2023 financial year. Furthermore, all service orders were taken into account including, request not paid or where site were not ready, causing the calculation to account for invalid applications, these invalid applications should not have been included. The indicator only measures valid applications received. Remedial Action: Contract in place and monitored daily and only valid applications accounted for in the calculation.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	4.E Valid applications for residential sewerage services closed within the response standard %)(NKPI)	80%	67.32%		80%	90.28%		Water and Sanitation L. Manus
		Reason for Variance: The actual reported is updated to reflect the cumulative figure for the financial year. The under achievement in Quarter 1 and 2 as a result of delays in contract implementation, caused the under-performance for the 2022/2023 financial year. Furthermore, all service orders were taken into account including, request not paid or where site were not ready, causing the calculation to account for invalid applications, these invalid applications should not have been included. The indicator only measures valid applications received. Remedial Action: Contract in place and monitored daily and only valid applications accounted for in the calculation.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			


2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above 

Above 

On target 


Below 

Well below 

AT - Annual Target

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.F Service requests for non-collection of refuse resolved within 3 days (%) (NKPI)	96%	37.35%	✗	90%	61.06%	✗	Urban Waste Management L Mdunyelwa
		Reason for variance: 1. Critical vacancies of superintendents and senior superintendents still create a gap with respect to managing both operations and administrative functions. 2. The daily availability of refuse removal vehicles does not meet the needs of the branch. 3. The withdrawal of the contractor in Area South (Brown’s Farm area) has put additional pressure on vehicle availability. Remedial action: 1. Management is actively driving the process of filing critical vacancies. 2. Engagement with stakeholders to address vehicle availability. 3. Continued awareness and training for staff to ensure that notifications are closed timely. 4. New contracts were implemented on 1 July; this should improve the collection of refuse in contracted-out areas. 5. Although progress has been made since Q1, interventions are ongoing to address the issues and challenges to achieve the set targets.			Reason for variance: The withdrawal of two external service contractors (Area-South) due to extortion-related issues has strained internal resources and made it more challenging to effectively close service requests. This situation is outside the City’s control. Remedial action: New contracts have been implemented to replace contractors in Area South who withdrew due to extortion. The City and law enforcement agencies are actively working to address the issue of extortion.			
	4.G Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13)	95%	60.65%	✗	95%	72.80%	✗	Energy K Nassiep
		Reason for Variance: Delays are suspected to be due to a combination of long waits for wayleaves, time taken for the customer to indicate readiness to receive the connection, and shortages in the supply of equipment such as mini-substations, cables etc. Remedial Action: Investigations are underway to determine where exactly the blockages exist so as to make an informed determination as how best to remove these.			Reason for Variance: The City is currently facing challenges due to the high volume of applications, which is putting a strain on City resources and making it hard to meet supply requirements on time. This challenge is manageable within the City’s control. Remedial Action: With the recent launch of the online SSEG application process, the City expects less pressure on other connection approvals, which should improve response times. The City is also continuing to develop the online system to ensure smoother processing for all applications and better overall response times.			


2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above 







Above 

On target 






Below 





Well below 

AT - Annual Target


IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Safety								
5. Effective law enforcement to make communities safer	5.A Drone flights used for safety and security activities (number)	40	930		1 937	2 835		Safety and Security V Botto
		Reason for Variance: The Directorate realised a total number of 930 flights during the 22/23 financial year through a contractually appointed service provider to conduct commercial RPAS (Remotely Piloted Aircraft system) Operations. Performance is measured by the number of flights conducted at various planned operations as well as adhoc / emergency type incidents across the City. One operation could have had a number of flights. Remedial Action: Maintain the momentum.			Reason for Variance: Increased demand resulting in improvements. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	5.B Roadblocks focussed on drinking and driving offences (number)	676	724		676	860		Safety and Security V Botto
		Reason for Variance: Additional roadblocks are often conducted which are not necessarily planned due to complaints from residents. Remedial Action: Maintain the momentum.			Reason for Variance: Additional roadblocks are often set up in response to complaints from residents, even if they were not originally planned. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
5. Effective law enforcement to make communities safer	5.C Closed-Circuit Television (CCTV) detected incidents relayed to responders (number)	10 000	22 498		9 000	43 457		Safety and Security V Botto
		Reason for Variance: During the 4th Quarter, 7 240 incidents were detected via the CCTV system, with 7240 successfully relayed to responders for appropriate action. The Department will continue to dispatch the available resources to incidents detected on the camera system. Remedial Action: The CCTV Control Centres are diligently monitoring the public areas and will refer all incidents for dispatch in order to prevent the crime from escalating or resolve the issue detected.			Reason for Variance: The coordinated responses from both uniformed and non-uniformed staff handling incidents detected by various CCTV centers are essential for achieving goals. The creation of Master Service Requests by these centers is vital for organizing and prioritizing responses to incidents effectively and efficiently. This systematic approach ensures proper management and tracking of incidents or service needs reported through CCTV surveillance systems, contributing to well above achievements. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
6. Strengthen partnerships for safer communities	6.A New auxiliary law enforcement officers recruited and trained (number)	80	81		100	218		Safety and Security V Botto
		Reason for Variance: Above target. Remedial Action: Maintain the momentum.			Reason for Variance: The target was exceeded due to the receipt of all outstanding Peace Officer certificates by the end of June 2024. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	6.B Client satisfaction survey for neighbourhood watch support programme (%)	70%	100%		75%	96.55%		Safety and Security V Botto
		Reason for Variance: The percentage achieved is based on the formula which calculates the number of surveys that met the satisfaction score of at least 70% divided by the total number of surveys 4 for Q4. The percentage achieved for Q4 is therefore 100% based on the formula. Remedial Action: Maintain the momentum			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			


2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above 

Above 

On target 






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Well below 

AT - Annual Target

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Housing								
7. Increased supply of affordable, well located homes	7.A Well located land parcels released to the private sector for affordable housing (number)	4	1	✖	5	5	▲	Human Settlements N Gqiba
		Reason for variance: 1. Delays in the development of land release guidelines for mixed market development impacted negatively on land release delivery timeframes. 2. Absence of legal guidelines on the application of legal opinion recommending alternative approach to the release and discounting of land earmarked for social housing. Remedial action: 1. The land release guidelines were approved by Council on 25 May 2023. 2. Legal guidance has been obtained on the release of pure social housing development. 3. Affordable Housing Policy is under development to institutionalise the land release approach and discounting methodology for a range of affordable housing developments.			Reason for variance: On target. Remedial action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	7.B Human Settlement top structures (houses) provided (number)	1 740	1 811	●	1 300	1 854	✔	Human Settlements N Gqiba
		Reason for Variance: Above target. Remedial Action: Maintain the momentum.			Reason for Variance: The contractors exceeded expectations in their delivery schedules for the following projects: -Greenville Phase 4 -Sir Lowry's Pass Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	7.C Formal housing serviced sites provided (number)	2 600	1 638	✖	2 700	2 751	●	Human Settlements N Gqiba
		Reason for Variance: The Delft Symphony Way project was terminated as a result of ongoing violence and intimidation, which led to four construction workers being shot, the construction site being petrol bombed and, ultimately, the murder of a City official. This resulted in the first phase not being completed before the end of the financial year. Remedial Action: The panel for the construction of civil services will be used to complete the sites.			Reason for Variance: The sites for the Robinvale Project were completed ahead of schedule. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
7. Increased supply of affordable, well located homes	7.D Hectares of land acquired for human settlements in the municipal area (HS1.13)	10	0		140	166		Human Settlements N Gqiba
		Reason for Variance: The properties earmarked for acquisition in the Priority Human Settlements Housing Development Areas (PHSHDAs) are owned by the Western Cape Government (WCG). There are currently delays in the Office of the State Attorney to initiate the transfers of these land parcels to the City. Remedial Action: The WCG has been engaged and have confirmed that the City could appoint its own conveyancers to effect the transfer.			Reason for Variance: Additional land parcels have been acquired due to an expedited acquisition process. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	7.E Number of title deeds registered to beneficiaries (HS1.22)	1 900	2 372		3 250	4 815		Human Settlements N Gqiba
		Reason for Variance: More transfers for the Harare Phase 1 and 2 and Greenville Phase 3 and 4 Housing projects were done than planned for the financial year. Remedial Action: Maintain the momentum.			Reason for Variance: The Homeownership Transfers Programme exceeded its target for the financial year under review. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
8. Safer, better quality homes in informal settlements and backyards over time	8.A Informal settlement sites serviced (number)	1 000	1 002		1 220	1 125		Human Settlements N Gqiba
		Reason for Variance: Above target. Remedial Action: Maintain the momentum.			Reason for Variance: Construction faced delays due to community-related interference and security issues, both of which are outside the City's control. Remedial Action: To be delivered during the 2024/25 financial year.			


2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above 

Above 

On target 

Below 

Well below 

AT - Annual Target

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Public Space, Environment and Amenities								
9. Healthy and sustainable environment	9.A Percentage of biodiversity priority areas protected (ENV4.21)	65.33%	65.14%	<div></div>	65.25%	65.27%	<div></div>	Spatial Planning and Environment R McGaffin
		Reason for Variance: The target was not met due to the gazetted abolition (deproclamation) of Cape Nature's Driftsands Nature Reserve on 21 November 2022 Remedial Action: No further remedial action required.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	9.B Biodiversity priority areas remaining (hectares)	85 000	81 418	<div></div>	81 000	81 742,65	<div></div>	Spatial Planning and Environment R McGaffin
		Reason for Variance: The target was not met due to development in critical biodiversity areas (CBAs) and loss of Driftsands nature reserve. Remedial Action: No further remedial action required			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	9.C Severe/Moderate dehydration in children under the age of five presenting at City health facilities with diarrhea (%)	<5.2%	2.4%	<div></div>	<4%	2.60%	<div></div>	Community Services and Health Z Mandlana
		Reason for Variance: The target was exceeded due to the following contributing factors: - Improved access to clean water and sanitation plays a role in reducing the incidence of diarrhoea. - The immunisation programme: vaccination against rotavirus, which is the leading cause of severe childhood diarrhoea. - Health Promotion initiatives aimed at creating awareness also contributed towards the decline in moderate and severe causes of diarrhoea. Remedial Action: Target has been dropped from <5.2% to <5.1%. The department is exploring options to further drop the target during the mid-year review period.			Reason for Variance: City Health has met its target successfully. This achievement shows how well the department has integrated Environmental Health (EH) and Primary Healthcare (PHC) services, resulting in a significant decrease in diarrhoea cases. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			


2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above 







Above 

On target 






Below 

Well below 

AT - Annual Target






IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
10. Clean and healthy waterways and beaches	10.A Percentage of coastline with protection measures in place (ENV5.11)	6.27%	6.20%		6.27%	6.27%		Spatial Planning and Environment R McGaffin
		Reason for Variance: Appeal of dune term tender and subsequent delays in dune rehabilitation works at Fleur Park, Gordon’s Bay and Table View, Bloubergstrand. Remedial Action: Appeal process completed and dune rehabilitation work has commenced.			Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	10.B Days in a year that Vleis are open (%)	65%	93%		75%	93.33%		Water and Sanitation L. Manus
		Reason for Variance: The water quality was considered good according to the water quality monitoring system in place, but there was a minimal pollution incident detected that impacted on the vleis. Remedial Action: Maintain the momentum.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
11. Quality and safe parks and recreation facilities	11.A Recreation and Parks open space mowed according to annual mowing plan (%)	80%	100.5%		82%	89,82%		Community Services and Health Z Mandlana
		Reason for variance: Although there was a lag in the first half of the financial year, due to the absence of a mowing tender, the department’s management put extra effort in ensuring processes and contingencies were in place, including services delivered by means of internal mowing teams. Since the inception of the mowing tender, both internal and external teams contributed towards an acceleration of the service, which resulted in an over-achievement of planned mowing activities. Remedial action: A revised tender is currently in the procurement process, ensuring the contract required date is achieved as a precautionary measure towards mitigating disruption of mowing services.			Reason for variance: Well above target. Remedial action: Continue to maintain the momentum and ensure ongoing continuous improvements.			





2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

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






IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Transport								
12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	12.A Passengers transported for each scheduled kilometer travelled by MyCiTi buses (ratio)	1.06	1.06	▲	1.01	1.05	●	Urban Mobility D Campbell
		Reason for Variance: On target. Remedial Action: Maintain the momentum.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	12.B Passenger journeys travelled on MyCiTi buses (number)	16 900 000	18 323 763	●	18 500 000	19 335 446	●	Urban Mobility D Campbell
		Reason for Variance: Above target. Remedial Action: Maintain the momentum.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	12.C Road corridors on which traffic signal timing plans are updated (number)	5	5	▲	5	6	✔	Urban Mobility D Campbell
		Reason for Variance: On target. Remedial Action: Maintain the momentum.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			







2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
13. Safe and quality roads for pedestrians, cyclists and vehicles	13.A Surfaced road resurfaced (kilometres)	180	180.2		169	187.3		Urban Mobility D Campbell
		Reason for Variance: Above target. Remedial Action: Maintain the momentum.			Reason for Variance: The target was exceeded due to receiving an additional budget during the Adjustment Budget process, which allowed for more roads to be resurfaced and resulted in achieving well above the achievement. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	13.B Number of potholes reported per 10kms of municipal road network (TR6.2)	56	29.99		56	31.92		Urban Mobility D Campbell
		Reason for Variance: The indicator is customer driven and fewer potholes were reported than estimated. Remedial Action: Maintain the momentum.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN






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







IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: A Resilient City								
14. A Resilient City	14.A Public safety awareness and preparedness sessions held in the communities (number)	500	679		500	616		Safety and Security V Botto
		Reason for Variance: The variance is due to the ongoing Mayoral Priority campaigns, i.e. fire- and flood-wise programmes including the need for Disaster Risk Management to report on the winter readiness and Climate Change Action Plan, has resulted in the increased number of community sessions.			Reason for Variance: Despite ongoing concerns about fires in informal settlements and heatwaves, the Disaster Risk Management Centre has significantly enhanced its efforts to raise awareness and educate residents on fire and flood prevention. This proactive approach, coupled with the winter readiness plan, has contributed to achieving outstanding performance results.			
		Remedial Action: Maintain the momentum.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	14.B New Disaster Risk Management volunteers recruited (number)	50	84		55	124		Safety and Security V Botto
		Reason for Variance: During the 2022/23 financial year, a total of 84 volunteers were recruited. Disaster Risk Management received a high rate of applications for volunteers and only applicants who fail the criminal and drug testing are turned away.			Reason for Variance: In the 2023/24 financial year, a total of 124 volunteers were successfully recruited, which was well above the planned target.			
		Remedial Action: Maintain the momentum.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
14.C Storm water cleaning budget spend (%)	90%	95%		90%	97%		Urban Mobility D Campbell	
	Reason for Variance: Above target.			Reason for Variance: There was a strong emphasis on cleaning the stormwater system as part of the City's annual winter preparedness efforts to minimize flooding caused by blockages in the system.				
	Remedial Action: Maintain the momentum.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.				

AT - Annual Target






16/19







2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.C Audit Outcome (GG3.1)	Unqualified Audit Opinion	Unqualified Audit Opinion		Unqualified Audit Opinion	Actual performance will be available after the yearly audit by the Auditor General of South Africa, scheduled for late December 2024.		Finance K Jacoby
		Reason for Variance: On target.			Reason for Variance: On target.			
		Remedial Action: Maintain the momentum.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.D Total Capital Expenditure as a percentage of Total Capital Budget (FM1.11)	90%	92.3%		90%	77.6%		Finance K Jacoby
		Reason for Variance: Above target. Remedial Action: Maintain the momentum .			Reason for Variance: The figures are provisional at this stage. The final detailed reasons for variances per directorate (vote) will be reflected in Note 38.6 of the Annual Financial Statements. Remedial Action: Ongoing engagements with directors and responsible project managers ensures tracking and monitoring of projects within designated timeframes, with timely corrective action to optimise expenditure. Unspent committed funds for 2023/24 will be carried over to 2024/25 in the August 2024 adjustments budget. Additionally, a citywide working group established by the City Manager convenes monthly to review all capital expenditures and corporate contracts.			
	16.E Cash/cost coverage ratio (NKPI)	1.70:1	1.97:1		1.37:1	2:1		Finance K Jacoby
Reason for Variance: Well above target. Remedial Action: Maintain the momentum .			Reason for Variance: Based on provisional figures, which may change upon completion of the 2023/24 Annua l Financial Statement (AFS) processes. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.					

2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.F Net Debtors to annual income (NKPI)	20.67%	16.79%		17.71%	11.49%		Finance K Jacoby
		Reason for Variance: Above target. Remedial Action: Maintain the momentum.			Reason for Variance: Based on provisional figures, which may change upon completion of the 2023/24 AFS processes. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.G Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) (FM2.1)	30.52%	21.18%		23.71%	16.58%		Finance K Jacoby
		Reason for Variance: Above target. Remedial Action: Maintain the momentum.			Reason for Variance: Based on provisional figures, which may change upon completion of the 2023/24 AFS processes. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.H Kilometres of fibre infrastructure for broadband connectivity installed (kilometres)	25 km	41.18 km		78.2 km	95 km		Corporate Services E Sass
		Reason for Variance: The project team and the contractor applied greater urgency to the programme and achieved unexpectedly better results. Remedial Action: Maintain the momentum.			Reason for Variance: Approved projects were added to the program this year. The 16.355 km (21%) excess beyond target is attributed to: -4 km from Service-on-Demand (SOD) requests -12 km from on-site change requests due to local conditions, such as rerouting fibre trenches because of obstacles on multiple routes. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			


2023/2024 ANNUAL PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above 







Above 

On target 

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AT - Annual Target

IDP Objective	Key Performance Indicator	2022/2023 Annual Performance			2023/2024 Annual Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.I Employees from the employee equity (EE) designated groups in the three highest levels of management (%) (NKPI)	75%	73.63%		75%	76.00%		Future Planning and Resilience G Morgan
		Reason for variance: The Departmental Support Services managers (DDS) were dropped from level 3 to level 4 after a SAP (system applications products) review, which affected the overall result, i.e. drop from 75% actual to 73,63%. Before the SAP review, the DSS managers were included as level 3. Remedial action: Through its recruitment and selection process, the City will endeavour to address under-representation of designated groups in levels 1–3 over the 2023/2024 financial year, as per the EE Plan.			Reason for variance: Above target. Remedial action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.J Budget spent on implementation of Workplace Skills Plan (%) (NKPI)	90%	125.24%		90%	100.00%		Corporate Services E Sass
		Reason for Variance: The City received grant funding from National Treasury and LG SETA (Local Government Sector Education Authority) and over invested in the training to develop its staff. Remedial Action: Maintain the momentum.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.K Adherence to service requests (%)	90%	87.94%		90%	85,29%		Corporate Services E Sass
		Reason for Variance: Targets set on the system were not fully aligned with the required timeframe to complete and close service requests. Remedial Action: Revised service standards have been proposed for the 2023/24 financial year in order to ensure achievement of targets going forward.			Reason for Variance: above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			