CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO: EXECUTIVE MAYOR

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ONDERWERP
HALFJAARLIKSE BEGROTING EN PRESTASIE-EVALUERING VIR 2024/25

ISIHLOKO
UHLAHLO-LWABIWO-MALI LOMBINDI WONYAKA LUKA-2024/25 NOVAVANYO LOKUSEBENZA

[E0264/R2145]

3. DELEGATED AUTHORITY

In terms of delegation

This report is for DECISION AND FOR NOTING BY

☐ **Committee name** :

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

☐ Council

4. DISCUSSION

Section 72 of the Municipal Finance Management Act (MFMA) requires the accounting officer of a municipality to assess the municipality's performance for the first half of the financial year by 25 January of each year. Specific matters are to be reviewed and reported to the mayor of the municipality as well as National- and Provincial Treasury.

This report presents budget and performance outcomes stemming from the mid-year budget and performance assessment and recommends a 2024/25 adjustments budget as provided for in the MFMA.

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4.1. Financial Implications ☑ None ☐ Opex ☐ Capex

☐ Capex: New Projects

☐ Capex: Existing projects requiring additional funding

☐ Capex: Existing projects with no Additional funding requirements

4.2. Policy and Strategy ☐ Yes ☑ No

4.3. Legislative Vetting ☐ Yes ☑ No

4.4. Legal Implications ☐ Yes ☑ No

4.5. Staff Implications ☐ Yes ☑ No

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

☑ No Report is for decision and has no risk implications.

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

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

4.8. Confidentiality Compliance ☑ Yes

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

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5 RECOMMENDATIONS

Delegated: for decision by the Executive Mayor and members of the Mayoral Committee

It is recommended that:

a. The mid-year budget and performance assessment report be considered and submitted to Council in terms of Section 54 and 72 of the MFMA.
b. An adjustments budget (January 2025 adjustments budget) be proposed based on the financial outcomes indicated in annexure A to this report.

AANBEVELINGS

Gedelegeer: vir besluitneming deur die uitvoerende burgemeester en lede van die burgemeesterskomitee:

Daar word aanbeveel dat:

a. Oorweging geskenk word aan die halfjaarlikse begrotings- en prestasie-assesseringsverslag en dit ingevolge artikel 54 en 72 van die MFMA aan die Raad voorgelê word.
b. 'n Aansuiweringsbegroting (Januarie 2025-aansuiweringsbegroting) voorgestel word wat gegrond is op die finansiële uitkomste aangetoon in bylae A by hierdie verslag.

IZINDULULO

Zigunyazisiwe: isigqibo sesikaSodolophu weSigqeba ekunye namalungu eKomiti yeSigqeba sakhe

Kundululwe ukuba:

a. Makuqwalasele ingxelo engohlahlo-lwabiwo-ma lombindi wonyaka novavanyo lokusebenza ize ingeniswe kwiBhunga ngokungqinelana necandelo 54 necandelo 72 oMthetho ojongene noLawulo lweeMali zikaMasipala.
b. Makuphakanyiswe uhlahlo-lwabiwo lolungelelaniso (uhlahlo-lwabiwo-mali lolungelelaniso eyoMqungu 2025) ngokusekelezelwe kwiziphumo zemali ezibonakaliswe kwisihlomelo A esiqhotyoshelwe kule ngxelo

ANNEXURES

Annexure A – 2024/25 Mid-year Budget and Performance Assessment

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Date: 2025.01.21 17:10:08 +02'00'

FOR FURTHER DETAILS CONTACT

NAME	CARL STROUD	CONTACT NUMBER	082 922 8990
E-MAIL ADDRESS	CARLWILLIAM.STROUD@CAPETOWN.GOV.ZA		
DIRECTORATE	FINANCE	FILE REF NO	CV 2079
SIGNATURE : DIRECTOR	Carl Stroud Digitally signed by Carl Stroud Date: 2025.01.21 12:44:43 +02'00'		

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE	Digitally signed by Kevin Jacoby Date: 2025.01.21 13:45:12 +02'00'	

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

John Laing Smale Digitally signed by John Laing Smale Date: 2025.01.21 17:10:58 +02'00'

Making progress possible. Together.

MAYORAL COMMITTEE MEMBER

NAME CLLR SISEKO MBANDEZI

COMMENT:

DATE

SIGNATURE

Cllr Siseko Mbandezi (DA) Digitally signed by Cllr Siseko Mbandezi (DA) Date: 2025.01.21 16:40:51 +02'00'

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:

Certified as legally compliant based on the contents of the report.

DATE

SIGNATURE

John Laing Smale Digitally signed by John Laing Smale Date: 2025.01.21 17:11:16 +02'00'

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

JANUARY 2025

CONTENTS

LIST OF ANNEXURES

GLOSSARY OF TERMS AND ABBREVIATIONS

Adjustments Budget – Prescribed in section 28 of the Municipal Finance Management Act, this is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent and the month end cash and short-term investment balances.

CGD – Capital Grants and Donations mainly comprising of National and Provincial Government allocations as well as public contributions and donations from external parties.

City – City of Cape Town

CRR – Capital Replacement Reserve. An internal funding source used for capital projects, which must at all times be cash-backed in line with Section 18 of the MFMA.

CTICC - Cape Town International Convention Centre

CTS – Cape Town Stadium

DORA – Division of Revenue Act. Annual legislation which shows the allocations from national to local government.

DORb – Division of Revenue Bill. Annual legislation tabled in parliament, but not enacted, which shows the allocations from national to local government.

EFF – External Financing Fund. Internal funding mechanism and funded from borrowing for capital expenditure.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI – Key Performance Indicators. Measures of service output and/or outcome.

MBRR – Municipal Budget Reporting Regulations

MCCR – Municipal Cost Containment Regulations

MFMA - Municipal Finance Management Act (No 53 of 2003). The principal piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework, as prescribed by the MFMA. It sets out indicative revenue and projected expenditure for the budget year, plus two outer financial years.

NT – National Treasury

Operating Expenditure – The day-to-day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property.

SDBIP – Service Delivery and Budget Implementation Plan

SFA – Strategic Focus Areas. The main priorities of a municipality as set out in the IDP. Budgeted spending must contribute towards achievement of these Strategic Focus Areas.

Vote – One of the main segments into which a budget is divided, usually at directorate level.

WCG – Western Cape Government

PART 1 - REPORT OF THE EXECUTIVE MAYOR[1]

1. Mayor's Report

1.1. High level assessment of MFMA S71 statements for the first half of 2024/25

1.1.1. Against annual budget (latest adjustments budget)

Revenue by Source

Current revenue[2] amounts to R34 007 million, which is 2.9% or R946,9 million more than the year-to-date budget projection for December 2024.

The over-recovery is a combination of over-/under-recovery and reflects on the following categories within the revenue budget:

- **Service charges - electricity revenue (R650,2 million over-recovery)**
  The variance is as a result of no load-shedding taking place in this period as compared to the same period of the previous year. The current period budget provisions are based on historical trends.

- **Interest from Current and Non Current Assets (R249,2 million over)**
  The variance reflects mainly on Interest Received: Short Term and Call fixed deposits as well as Interest Received: Non-Current Investments, due to higher interest rates received on external investments.

- **Fines, penalties and forfeits (R242,97 million over)**
  The variance reflects mainly on the following items:
  - Fines - Traffic Fine Accruals, due to higher than anticipated traffic fines issued to date.
  - Traffic Fine income, due to increased visibility and focused operations, as well as roadshows enabling easier payment and methods of resolving outstanding fines.
  - Forfeits: Contractors Projects, due to construction guarantees received as reimbursement for non-performance of contractors on the Sea Point- and Kruskal upgrade capital projects.

- **Transfers and subsidies – Operational (R249,5 million under)**
  The variance reflects mainly in the following directorates:
  - Community Services & Health, mainly on:
    - Grants and Subsidies: Provincial (Conditional), due to delays in submitting claims to the Western Cape Department of Health as a result of outstanding supporting documentation; and

[1] Prepared as per MFMA Section 54 (1)
[2] Refer Table C4 – Total Revenue by Source (excluding capital transfers and contributions)

    - Grants and Subsidies: Provincial (Unconditional), due to misalignment of the period budget and the actual revenue trend.
  - Safety & Security, mainly against the following elements:
    - Grants and Subsidies: Provincial (Conditional), due to the late finalisation of the Transfer Payment Agreement (TPA) for LEAP as well as delays experienced with the processing of journals; and
    - Grants and Subsidies - National (Conditional), where construction of the Law Enforcement Base is taking longer than anticipated as a result of discussions with ACSA who is looking to purchase the land at which the base is to be constructed.
  - Human Settlements, mainly on:
    - Macassar Breaking New Ground (BNG) Housing Project (HSDG), due to initial delays with the start of the project, which resulted in work packages being finalised later than planned;
    - Greenville Housing Ph4 project, due to outstanding invoices for work done in the period under review;
    - Maroela Housing (South), and Edward Street Grassy Park Development, due to delays in the appointment of the contractor who is expected to commence work in 2025; and
    - Imizamo Yethu HoutBay IDA (under), where HSDG approval is still required, and the consultant is in the process of being appointed. Expenditure is anticipated to commence in February/March 2025 and the revenue recognition will follow suit.
  - Water & Sanitation, due to delays in the appointment of key personnel who will be responsible for implementing certain aspects of the Innovative Sanitation Technology Pilot Project.

Operating expenditure by type

Current expenditure[3] amounts to R26 256 million, which is 1.9% or R559,0 million less than the year-to-date budget projection for December 2024.

The under expenditure is the combined result of over-/under expenditure on the following categories within the expenditure budget:

- **Employee related costs (R463,4 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).

[3] **Refer Table C4 – Total expenditure by type**

- **Bulk purchases – electricity (R452,4 million over)**
  The variance is as a result of no instances of load-shedding taking place during this period as compared to the same period of the previous financial year. The current period budget provisions are based on historical trends.

- **Debt impairment (R626,2 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, urban waste, water & sanitation, and housing debtors.

- **Interest (R115,6 million under)**
  The variance is due to the planned loan that will only be taken up in the last quarter of the financial year.

- **Irrecoverable debts written off (R430,99 million over)**
  The variance is as a result of more than estimated irrecoverable debt written off on property rates, urban waste, water & sanitation and housing debtors.

- **Other Losses (R85,2 million under)**
  The variance reflects on Inventory consumed: Real: Leakage R/Water (under), and is due to losses for reticulation being lower than the budgeted volumes in the inventory system.

Capital expenditure

Year-to-date expenditure amounts to R4 207 million (Dec 2023: R3 515 million) or 32.45% (Dec 2023: 31.0%) of the current budget of R12 965 million, which is 1.45% more when comparing expenditure against budget for the same period last year.

Year-to-date expenditure as a percentage of the original budget of R12 021 million (approved in May 2024) amounts to 34.99%.

The year-to-date expenditure was funded by means of capital transfers recognised i.e. national- and provincial government, and public contributions and donations (23.9%), borrowings (11.7%) and internally generated funds (22.6%).

Reasons for material positive variances in capital expenditure:

- Satisfactory contractor/vendor performance resulting in work progressing ahead of schedule on various projects and programmes;
- Goods delivered earlier than anticipated due to stock availability e.g. IT equipment, vehicles, pumps, medium voltage motor control panels, etc.;
- Joint Policing Centre Property acquisition finalised and paid earlier than originally anticipated; and
- Favourable weather conditions resulted in better progress than initially planned.

Reasons for under expenditure on various capital projects and programmes:

- Outstanding invoices for work done in December 2024;
- Savings resulting from a reduction in foreign exchange as well as the contract price adjustment (CPA);
- Initial delays due to extortion issues;
- Relocation of existing services delaying a project;
- Adverse/inclement weather impacting several projects;
- Cancellation of two projects due to security issues in August 2024;
- Late delivery of certain fleet items;
- Geotechnical conditions resulting in slower than anticipated progress e.g. difficulties experienced with hard rock excavation;
- Tender 280Q/2022/23 being activated later than anticipated;
- Delays experienced in the award of Tender 62Q/2023/24;
- Pending wayleave applications;
- Delay in finalising the agreement with SANRAL regarding the City's contribution;
- Lower than initially anticipated invoice for professional services;
- Some projects within the NMT programme being put on hold due to PTNG funding constraints for implementation;
- Rephasing of a portion of a project to 2026/27 as the professional service provider's initial assessment has concluded that the expected lifespan of the asset will not be reached at this stage;
- Receipt of fewer meter replacement applications after completion of the revenue protection investigation;
- Late advertising of a project largely due to delays in internal processes;
- Appointment of the Community Liaison Officer (CLO) as well as EPWP staff taking longer than anticipated;
- Unavailability of a suitable tender;
- Building plan approval taking longer than anticipated;
- Outstanding approval of the Land Use Management System (LUMS);
- Appointment of CLOs by the main contractor taking longer than expected;
- Later than anticipated finalisation of priority list;
- Delayed appointment of construction contractor due to late submission of quotation;
- Later than anticipated finalisation of works packages on several projects;
- Pending relocation of a stay by Eskom prior completion of works (surfacing layer) by contractor;
- Later than anticipated placing of some orders due to CPA confirmation;
- Constraints on the consultancy side;
- Delays in receiving quotations from contractors and the subsequent approval thereof;
- Supply issues and contractor constraints;
- Tender for the construction component currently in the appeal period;
- Contractors for the various disciplines taking longer than anticipated;
- Suspension of work at the Observatory substation as the contractor’s staff member was injured on duty;

- Unavailability of circuit breaker stock;
- Completion of the conceptual- and detailed designs of several projects taking longer than initially anticipated;
- Pending approval to make use of Transversal Tender 272C/2021/22;
- Delays in the cost estimate from the service provider;
- Poor contractor performance on a few projects;
- Cancelation of Tender 413Q/2022/23 due to restrictive eligibility criteria impacting several projects;
- Re-evaluation, by the Bid Evaluation Committee (BEC), of the recommended tender as a result of the due diligence report;
- Delays in obtaining the Construction Works Permit;
- Code freeze on online booking system;
- Unavailability of Tender 135C/2021/22 resulting in the need to seek approval to use various alternative tenders to complete planned works;
- Delayed start of a construction contract as a result of the need to relocate informal dwellings;
- Appeal against the award resulting in delayed commencement of a contract by at least one month;
- Delay in construction due to a tender report that was referred back by the BAC for a legal opinion concerning the functionality requirements in the tender and the scoring in respect thereof; and
- Delays in awarding Tender 62Q/2023/24.

Cash Flow

The City’s cash reserves have consistently maintained their strength, even in light of a portion being utilised to finance the capital programme. The extent to which it could fund the capital programme in the outer years would have to be assessed by conducting a thorough evaluation as we move forward.

1.2. High level Service Delivery and Budget Implementation Plan (SDBIP) overall performance

The mid-year corporate scorecard performance assessment contained in this report is based on the reviewed top-level corporate SDBIP for the period 1 July 2024 to 31 December 2024. The 2024/25 Corporate Scorecard as at 31 December 2024 is included as Annexure 1.1 to this report.

The mid-year corporate scorecard performance assessment report is discussed under part 3 (Service Delivery Performance) of this report.

1.3. 2023/24 Annual Report

The issues identified in the previous year's annual report have been addressed where applicable. Unresolved issues are followed up, and corrective action taken where feasible.

The Circular 88 scorecards are included in the 2023/24 Integrated Annual Report (IAR), as mandated, and have been audited by the Auditor-General of South Africa. The City has adopted a phased approach for implementing Circular 88 in anticipation of its formal enactment. For comprehensive details on the City's performance, please refer to the Integrated Annual Report.

The Auditor-General's report forms part of the 2023/24 IAR and will be tabled before Council in accordance with MFMA Sections 127 to 129.

The City received outstanding recognition for its 2022/23 IAR at the recent Johannesburg Stock Exchange (JSE) Annual Integrated Reporting Awards (November 2024).The City was awarded the best IAR in the public sector in South Africa. At the JSE Awards, the IAR was evaluated according to the International Integrated Reporting Framework, with judges considering key areas such as presentation, strategy, performance, governance, and sustainability.

Additionally, at the South African Publication Forum Awards, the same report was recognised as the Best Annual Report in the country, earning an impressive score of 90.25%. These accolades reflect the City's ongoing commitment to excellence in transparency and reporting, and underscores the City's dedication to clear, transparent communication, particularly in light of the growing emphasis on sustainability and climate-related disclosures.

1.4. Municipal Entities

Cape Town Stadium (CTS)

The CTS's mid-year review and performance assessment for the period 1 July 2024 to 31 December 2024 is reported in Annexure 3 to this report.

The CTS's mid-year corporate scorecard performance assessment for the period 1 July 2024 to 31 December 2024 is included as Annexure 1.2 to this report.

The entity's 2023/24 Annual Report will be tabled at Council as per MFMA Section 127 to Section 129.

Cape Town International Convention Centre (CTICC)

The CTICC's mid-year review and performance assessment for the period 1 July 2024 to 31 December 2024 is reported in Annexure 4 to this report.

The CTICC's mid-year corporate scorecard performance assessment for the period 1 July 2024 to 31 December 2024 is included as Annexure 1.2 to this report.

The CTICC's mid-year amendments to targets as a result of budget-related adjustments are included in Annexure 2.3 to this report.

The entity's 2023/24 Annual Report will be tabled at Council as per MFMA Section 127 to Section 129.

2. Conclusion

The mid-year budget and performance assessment indicates that:

a) An adjustments budget for 2024/25 is required and this adjustments budget must be approved by Council by no later than 28 February 2025; and

b) The revised SDBIP, which forms the basis for the mid-year review and performance assessment, must include adjustments resulting from the adjustments budget and must be approved by Council.

PART 2 – FINANCIAL PERFORMANCE

The tables below were extracted from the December 2024 (M06 2025) in-year monthly budget statement (Section 71 report). Full year forecasts were revised as part of the mid-year review and performance assessment. Revised forecasts will inform the adjustments budget tabled at Council for approval.

Table C1: Monthly Budget Statement - Summary

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

Description	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	11 986 459	12 712 797	12 712 797	6 335 760	6 356 399	(20 638)	-0.3%	12 712 797
Service charges	28 550 345	30 391 426	30 391 426	16 255 894	15 640 904	614 990	3.9%	31 279 059
Investment revenue	1 578 846	1 071 910	1 071 910	785 075	535 835	249 240	46.5%	1 071 612
Transfers and subsidies - Operational	6 719 779	6 919 169	6 921 038	4 218 638	4 468 145	(249 507)	-5.6%	7 081 665
Other own revenue	12 636 446	12 847 906	12 847 906	6 411 635	6 058 841	352 794	5.8%	13 096 070
Total Revenue (excluding capital transfers and contributions)	**61 471 876**	**63 943 208**	**63 945 077**	**34 007 003**	**33 060 123**	**946 879**	**2.9%**	**65 241 204**
Employee costs	17 107 614	19 311 622	19 329 368	9 093 163	9 656 623	(563 459)	-5.8%	19 235 320
Remuneration of Councillors	183 030	200 324	200 324	92 688	95 387	(2 698)	-2.8%	188 313
Depreciation and amortisation	3 495 788	3 807 670	3 807 669	1 860 702	1 892 236	(31 534)	-1.7%	3 804 737
Interest	829 972	1 214 301	1 210 801	429 988	545 638	(115 650)	-21.2%	1 093 808
Inventory consumed and bulk purchases	20 593 138	22 549 872	22 532 025	10 622 044	10 219 315	402 729	3.9%	23 198 185
Transfers and subsidies	359 818	360 208	381 363	154 957	177 250	(22 292)	-12.6%	420 464
Other expenditure	15 881 288	16 897 834	16 882 147	7 002 502	7 228 610	(226 108)	-3.1%	17 506 594
Total Expenditure	**58 450 649**	**64 341 831**	**64 343 697**	**29 256 045**	**29 815 058**	**(559 013)**	**-1.9%**	**65 447 421**
Surplus/(Deficit)	**3 021 226**	**(398 624)**	**(398 620)**	**4 750 958**	**3 245 065**	**1 505 892**	**46.4%**	**(206 217)**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 563 842	942 270	1 253 495	(311 225)	-24.8%	3 608 678
Transfers and subsidies - capital (in-kind)	117	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**5 556 892**	**3 153 428**	**3 165 222**	**5 693 228**	**4 498 560**	**1 194 668**	**26.6%**	**3 402 460**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**5 556 892**	**3 153 428**	**3 165 222**	**5 693 228**	**4 498 560**	**1 194 668**	**26.6%**	**3 402 460**
Capital expenditure & funds sources								
Capital expenditure	**9 404 356**	**12 020 633**	**12 965 375**	**4 206 910**	**5 037 860**	**(830 950)**	**-16.5%**	**11 908 285**
Capital transfers recognised	2 579 517	3 552 052	3 563 842	942 270	1 238 082	(295 811)	-23.9%	3 608 678
Borrowing	2 544 486	7 279 730	7 337 879	2 627 167	2 976 553	(349 386)	-11.7%	7 112 039
Internally generated funds	**4 280 353**	**1 188 851**	**2 063 655**	**637 472**	**823 225**	**(185 753)**	**-22.6%**	**1 187 568**
Total sources of capital funds	**9 404 356**	**12 020 633**	**12 965 375**	**4 206 910**	**5 037 860**	**(830 950)**	**-16.5%**	**11 908 285**
Financial position								
Total current assets	21 706 601	24 178 012	23 303 208	20 715 575				25 940 234
Total non current assets	70 371 869	78 923 966	79 868 708	76 018 325				76 615 885
Total current liabilities	14 397 126	16 012 766	16 000 037	11 418 950				14 602 784
Total non current liabilities	10 400 311	19 702 048	19 772 927	12 612 103				17 269 841
Community wealth/Equity	**67 281 033**	**67 387 163**	**67 398 953**	**72 702 846**				**70 683 494**
Cash flows								
Net cash from (used) operating	7 897 811	6 441 207	6 452 997	5 941 736	3 199 090	(2 742 646)	-85.7%	6 891 360
Net cash from (used) investing	(8 032 788)	(10 102 203)	(11 046 945)	(5 054 261)	(5 594 024)	(539 763)	9.6%	(9 850 673)
Net cash from (used) financing	(688 229)	4 434 065	4 492 215	2 162 386	4 140 386	1 978 000	47.8%	4 313 966
Cash/cash equivalents at the month/year end	**7 287 575**	**6 576 459**	**5 701 656**	**8 853 251**	**7 548 842**	**(1 304 409)**	**-17.3%**	**8 642 228**

Table C2: Monthly Budget Statement - Financial Performance (standard classification)[4]

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

Description	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**19 757 407**	**19 742 169**	**19 742 169**	**11 038 235**	**10 707 208**	**331 027**	**3.1%**	**19 949 394**
Executive and council	1 985	376	376	920	188	732	389.3%	376
Finance and administration	19 755 408	19 741 789	19 741 789	11 037 322	10 707 018	330 303	3.1%	19 949 014
Internal audit	14	4	4	(7)	2	(9)	-475.3%	4
Community and public safety	**4 554 905**	**4 773 683**	**4 773 683**	**2 026 405**	**2 091 287**	**(64 882)**	**-3.1%**	**4 908 348**
Community and social services	119 751	127 046	127 046	66 810	71 460	(4 650)	-6.5%	117 678
Sport and recreation	79 091	71 520	71 520	33 906	37 411	(3 505)	-9.4%	87 868
Public safety	2 325 370	2 386 413	2 386 413	1 099 804	908 059	191 745	21.1%	2 407 173
Housing	1 631 603	1 724 218	1 724 218	678 207	842 323	(164 116)	-19.5%	1 830 472
Health	399 089	464 486	464 486	147 679	232 035	(84 356)	-36.4%	465 156
Economic and environmental services	**2 861 587**	**3 793 956**	**3 807 615**	**1 249 124**	**1 361 107**	**(111 983)**	**-8.2%**	**3 891 539**
Planning and development	638 856	667 869	669 366	336 708	336 691	17	0.0%	665 099
Road transport	2 151 393	3 079 634	3 091 424	887 581	1 008 893	(121 312)	-12.0%	3 174 508
Environmental protection	71 337	46 453	46 826	24 835	15 523	9 312	60.0%	51 932
Trading services	**36 832 630**	**39 184 030**	**39 184 030**	**20 632 994**	**20 153 305**	**479 690**	**2.4%**	**40 099 274**
Energy sources	20 480 288	21 970 830	21 970 830	12 260 165	11 623 155	637 010	5.5%	22 684 584
Water management	10 625 368	11 146 233	11 146 233	5 082 476	5 136 100	(53 625)	-1.0%	11 316 670
Waste water management	3 679 341	3 886 179	3 886 179	2 082 789	2 194 189	(111 400)	-5.1%	3 899 663
Waste management	2 047 633	2 180 788	2 180 788	1 207 565	1 199 861	7 704	0.6%	2 198 357
Other	**1 012**	**1 423**	**1 423**	**2 515**	**711**	**1 804**	**253.5%**	**1 327**
Total Revenue - Functional	**64 007 541**	**67 495 260**	**67 508 919**	**34 949 273**	**34 313 618**	**635 655**	**1.9%**	**68 849 881**
Expenditure - Functional								
Governance and administration	**9 086 566**	**3 439 081**	**3 421 650**	**1 917 601**	**1 457 329**	**460 272**	**31.6%**	**3 598 264**
Executive and council	566 125	135 747	132 450	43 959	40 964	2 995	7.3%	137 049
Finance and administration	8 455 783	3 299 818	3 285 683	1 873 650	1 414 698	458 952	32.4%	3 456 563
Internal audit	64 658	3 516	3 516	(8)	1 668	(1 675)	-100.5%	4 652
Community and public safety	**10 654 879**	**14 735 432**	**14 750 902**	**6 416 326**	**6 715 949**	**(299 623)**	**-4.5%**	**15 021 198**
Community and social services	1 074 303	1 834 301	1 831 679	819 255	873 393	(54 138)	-6.2%	1 821 646
Sport and recreation	1 481 069	2 243 054	2 250 372	1 042 156	1 063 659	(21 503)	-2.0%	2 214 635
Public safety	4 702 521	6 342 275	6 341 317	2 520 106	2 725 858	(205 752)	-7.5%	6 553 538
Housing	1 955 283	2 491 391	2 492 620	1 195 813	1 165 484	30 328	2.6%	2 613 852
Health	1 441 703	1 824 410	1 834 914	838 996	887 555	(48 558)	-5.5%	1 817 527
Economic and environmental services	**6 434 930**	**7 597 918**	**7 598 203**	**3 442 207**	**3 583 145**	**(140 938)**	**-3.9%**	**7 483 307**
Planning and development	1 717 619	2 142 996	2 141 389	948 412	1 004 735	(56 323)	-5.6%	2 111 084
Road transport	4 397 035	4 994 071	4 995 591	2 299 012	2 372 434	(73 423)	-3.1%	4 912 905
Environmental protection	320 277	460 851	461 224	194 784	205 976	(11 192)	-5.4%	459 318
Trading services	**32 153 678**	**38 348 942**	**38 352 005**	**17 378 696**	**17 951 614**	**(572 917)**	**-3.2%**	**39 117 248**
Energy sources	18 792 021	21 384 317	21 383 940	10 336 271	10 156 011	180 260	1.8%	21 856 482
Water management	8 895 820	9 629 760	9 631 369	4 001 083	4 256 711	(255 628)	-6.0%	9 785 741
Waste water management	3 656 539	5 356 732	5 360 164	2 232 206	2 559 285	(327 079)	-12.8%	5 397 829
Waste management	809 298	1 978 132	1 976 532	809 137	979 608	(170 470)	-17.4%	2 077 195
Other	**120 597**	**220 463**	**220 936**	**101 214**	**107 021**	**(5 807)**	**-5.4%**	**227 404**
Total Expenditure - Functional	**58 450 649**	**64 341 835**	**64 343 697**	**29 256 045**	**29 815 058**	**(559 013)**	**-1.9%**	**65 447 421**
Surplus/ (Deficit) for the year	**5 556 892**	**3 153 425**	**3 165 222**	**5 693 228**	**4 498 560**	**1 194 668**	**26.6%**	**3 402 460**

[4] **As per GFS classification, Trading Services expenditure above excludes Street lighting provisions (included with Community and public safety).**

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

The table below reflects the budgeted financial performance in relation to revenue- and expenditure by vote as well as the resulting operating surplus/deficit.

Vote Description	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	955 096	1 008 920	1 008 920	438 716	550 894	(112 178)	-20.4%	1 021 199
Vote 2 - Corporate Services	104 867	78 364	78 364	35 896	40 369	(4 472)	-11.1%	78 961
Vote 3 - Economic Growth	363 229	282 332	283 653	153 064	121 717	31 348	25.8%	451 698
Vote 4 - Energy	20 301 594	21 761 003	21 761 003	12 102 695	11 465 742	636 953	5.6%	22 474 758
Vote 5 - Finance	18 871 350	19 087 456	19 087 456	10 731 494	10 428 098	303 395	2.9%	19 105 179
Vote 6 - Future Planning & Resilience	64 581	69 439	69 439	27 264	24 889	2 376	9.5%	71 180
Vote 7 - Human Settlements	1 631 983	1 723 981	1 723 981	678 156	842 273	(164 118)	-19.5%	1 830 412
Vote 8 - Office of the City Manager	1 985	916	916	802	166	635	381.7%	916
Vote 9 - Safety & Security	2 370 217	2 446 022	2 446 022	1 132 906	944 553	188 353	19.9%	2 457 155
Vote 10 - Spatial Planning & Environment	640 754	679 653	680 201	349 961	335 130	14 831	4.4%	684 102
Vote 11 - Urban Mobility	2 274 998	3 091 210	3 103 000	888 101	1 006 585	(118 484)	-11.8%	3 211 247
Vote 12 - Urban Waste Management	2 092 894	2 202 793	2 202 793	1 227 190	1 210 173	17 018	1.4%	2 215 508
Vote 13 - Water & Sanitation	14 333 991	15 063 170	15 063 170	7 183 028	7 343 031	(160 003)	-2.2%	15 247 567
Total Revenue by Vote	**64 007 541**	**67 495 260**	**67 508 919**	**34 949 273**	**34 313 618**	**635 655**	**1.9%**	**68 849 881**
Expenditure by Vote								
Vote 1 - Community Services & Health	4 095 388	4 781 045	4 781 044	2 045 130	2 184 981	(139 851)	-6.4%	4 708 164
Vote 2 - Corporate Services	3 600 370	4 115 188	4 115 181	2 065 109	1 946 208	118 901	6.1%	4 031 454
Vote 3 - Economic Growth	645 128	719 081	720 402	330 910	345 055	(14 145)	-4.1%	751 930
Vote 4 - Energy	16 932 773	18 964 276	18 964 276	9 333 604	8 967 186	366 418	4.1%	19 492 087
Vote 5 - Finance	3 386 594	3 927 081	3 927 081	1 778 747	1 973 316	(194 569)	-9.9%	4 017 039
Vote 6 - Future Planning & Resilience	543 604	573 300	573 306	255 424	259 598	(4 175)	-1.6%	595 568
Vote 7 - Human Settlements	1 577 781	1 667 896	1 667 896	787 289	767 240	20 049	2.6%	1 750 004
Vote 8 - Office of the City Manager	485 592	487 886	487 886	234 914	238 307	(3 394)	-1.4%	532 352
Vote 9 - Safety & Security	5 541 728	6 214 301	6 214 301	2 479 445	2 632 128	(152 683)	-5.8%	6 165 883
Vote 10 - Spatial Planning & Environment	1 447 695	1 681 414	1 681 961	733 739	767 226	(33 487)	-4.4%	1 670 903
Vote 11 - Urban Mobility	4 295 067	4 284 748	4 284 748	1 986 527	1 996 968	(10 440)	-0.5%	4 560 627
Vote 12 - Urban Waste Management	3 522 246	3 764 616	3 764 616	1 711 469	1 848 147	(136 678)	-7.4%	3 778 586
Vote 13 - Water & Sanitation	12 376 682	13 160 998	13 160 998	5 513 737	5 888 696	(374 959)	-6.4%	13 392 824
Total Expenditure by Vote	**58 450 649**	**64 341 831**	**64 343 697**	**29 256 045**	**29 815 058**	**(559 013)**	**-1.9%**	**65 447 421**
Surplus/ (Deficit) for the year	**5 556 892**	**3 153 429**	**3 165 222**	**5 693 228**	**4 498 560**	**1 194 668**	**26.6%**	**3 402 460**

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

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

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue								
Exchange Revenue								
Service charges - Electricity	19 940 176	21 328 255	21 328 255	11 861 072	11 210 869	650 203	5.8%	22 043 278
Service charges - Water	4 844 312	4 999 113	4 999 113	2 425 492	2 452 713	(27 220)	-1.1%	5 098 397
Service charges - Waste Water Management	2 416 264	2 547 558	2 547 558	1 222 528	1 250 692	(28 164)	-2.3%	2 587 547
Service charges - Waste management	1 349 593	1 516 500	1 516 500	746 802	726 630	20 171	2.8%	1 549 837
Sale of Goods and Rendering of Services	703 401	677 442	677 442	406 280	348 893	57 387	16.4%	663 294
Agency services	278 170	295 891	295 891	142 795	147 946	(5 151)	-3.5%	295 891
Interest	–	–	–	–	–	–	-	–
Interest earned from Receivables	324 025	317 698	317 698	176 905	159 558	17 347	10.9%	324 270
Interest from Current and Non Current Assets	1 578 846	1 071 910	1 071 910	785 075	535 835	249 240	46.5%	1 071 612
Dividends	–	–	–	–	–	–	-	–
Rent on Land	–	–	–	–	–	–	-	–
Rental from Fixed Assets	465 769	461 984	461 984	256 619	227 985	28 633	12.6%	476 123
Licence and permits	543	196	196	947	98	849	865.2%	196
Operational Revenue	515 408	423 647	423 647	227 612	201 710	25 902	12.8%	437 255
Non-Exchange Revenue								
Property rates	11 986 459	12 712 797	12 712 797	6 335 760	6 356 399	(20 638)	-0.3%	12 712 797
Surcharges and Taxes	365 452	429 894	429 894	216 249	214 947	1 302	0.6%	431 181
Fines, penalties and forfeits	1 910 359	1 888 192	1 888 192	892 578	649 607	242 971	37.4%	1 916 612
Licence and permits	49 785	56 610	56 610	23 403	28 885	(5 483)	-19.0%	48 135
Transfers and subsidies - Operational	6 719 779	6 919 169	6 921 038	4 218 638	4 468 145	(249 507)	-5.6%	7 081 665
Interest	137 912	94 426	94 426	71 073	47 213	23 860	50.5%	94 426
Fuel Levy	2 639 290	2 749 549	2 749 549	1 833 032	1 833 032	–	-	2 749 549
Operational Revenue	–	–	–	–	–	–	-	–
Gains on disposal of Assets	152 916	59 079	59 079	13 593	7 247	6 347	87.6%	198 080
Other Gains	5 093 415	5 393 297	5 393 297	2 150 550	2 191 720	(41 170)	-1.9%	5 461 056
Discontinued Operations	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**61 471 876**	**63 943 208**	**63 945 077**	**34 007 003**	**33 060 123**	**946 879**	**2.9%**	**65 241 204**
Expenditure By Type								
Employee related costs	17 107 614	19 311 622	19 329 368	9 093 163	9 656 623	(563 459)	-5.8%	19 235 320
Remuneration of councillors	183 030	200 324	200 324	92 688	95 387	(2 698)	-2.8%	188 313
Bulk purchases - electricity	13 941 386	15 472 230	15 472 230	7 756 133	7 303 860	452 273	6.2%	15 974 700
Inventory consumed	6 651 752	7 077 642	7 059 795	2 865 911	2 915 454	(49 543)	-1.7%	7 223 485
Debt impairment	646 452	2 856 164	2 856 164	527 097	1 153 300	(626 203)	-54.3%	2 823 023
Depreciation and amortisation	3 495 788	3 807 670	3 807 669	1 860 702	1 892 236	(31 534)	-1.7%	3 804 737
Interest	829 972	1 214 301	1 210 801	429 988	545 638	(115 650)	-21.2%	1 093 808
Contracted services	9 500 850	9 767 036	9 681 595	4 052 983	4 010 489	42 494	1.1%	10 351 725
Transfers and subsidies	359 818	360 208	381 363	154 957	177 250	(22 292)	-12.6%	420 464
Irrecoverable debts written off	2 222 618	188 242	188 242	487 395	56 403	430 991	764.1%	242 138
Operational costs	3 119 191	3 520 240	3 589 980	1 779 682	1 770 338	9 344	0.5%	3 639 909
Losses on Disposal of Assets	11 729	2 244	2 258	3 258	771	2 487	322.4%	2 500
Other Losses	380 448	563 908	563 907	152 086	237 308	(85 222)	-35.9%	447 298
Total Expenditure	**58 450 649**	**64 341 831**	**64 343 697**	**29 256 045**	**29 815 058**	**(559 013)**	**-1.9%**	**65 447 421**
Surplus/(Deficit)	**3 021 226**	**(398 624)**	**(398 620)**	**4 750 958**	**3 245 065**	**1 505 892**	**46.4%**	**(206 217)**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 563 842	942 270	1 253 495	(311 225)	-24.8%	3 608 678
Transfers and subsidies - capital (in-kind)	117	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**5 556 892**	**3 153 428**	**3 165 222**	**5 693 228**	**4 498 560**			**3 402 460**
Income Tax	–	–	–	–	–	–	-	–
Surplus/(Deficit) after income tax	**5 556 892**	**3 153 428**	**3 165 222**	**5 693 228**	**4 498 560**			**3 402 460**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**5 556 892**	**3 153 428**	**3 165 222**	**5 693 228**	**4 498 560**			**3 402 460**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**5 556 892**	**3 153 428**	**3 165 222**	**5 693 228**	**4 498 560**			**3 402 460**

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

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

Vote Description	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	368 443	329 440	370 521	118 131	198 376	(80 245)	-40.5%	347 776
Vote 2 - Corporate Services	642 157	436 312	456 892	236 051	264 810	(28 759)	-10.9%	436 614
Vote 3 - Economic Growth	77 007	111 730	127 449	28 897	46 027	(17 130)	-37.2%	127 449
Vote 4 - Energy	1 109 601	1 233 595	1 276 828	445 733	505 909	(60 177)	-11.9%	1 218 502
Vote 5 - Finance	64 131	70 627	70 873	30 005	40 049	(10 045)	-25.1%	77 873
Vote 6 - Future Planning & Resilience	19 973	17 909	18 084	9 842	8 145	1 697	20.8%	26 405
Vote 7 - Human Settlements	959 185	982 278	982 454	352 010	505 056	(153 046)	-30.3%	1 078 801
Vote 8 - Office of the City Manager	6 322	3 196	3 211	1 074	3 154	(2 080)	-65.9%	6 211
Vote 9 - Safety & Security	444 375	483 669	486 992	296 654	132 387	164 266	124.1%	472 532
Vote 10 - Spatial Planning & Environment	252 541	390 286	439 850	94 758	155 637	(60 879)	-39.1%	301 989
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 744 155	599 676	791 671	(191 995)	-24.3%	2 631 633
Vote 12 - Urban Waste Management	592 417	300 619	416 696	204 129	259 207	(55 077)	-21.2%	416 696
Vote 13 - Water & Sanitation	3 315 859	5 093 382	5 571 371	1 789 951	2 127 431	(337 481)	-15.9%	4 765 805
Total Capital Expenditure	**9 404 356**	**12 020 633**	**12 965 375**	**4 206 910**	**5 037 860**	**(830 950)**	**-16.5%**	**11 908 285**
Capital Expenditure - Functional Classification								
Governance and administration	***1 680 541***	***1 153 934***	***1 233 920***	***589 101***	***638 817***	***(49 716)***	***-7.8%***	***1 224 008***
Executive and council	1 373	2 500	5 000	925	1 743	(818)	-46.9%	1 837
Finance and administration	1 674 347	1 151 355	1 228 833	588 112	636 995	(48 883)	-7.7%	1 222 089
Internal audit	4 821	79	87	64	79	(16)	-19.7%	82
Community and public safety	***1 509 117***	***1 543 209***	***1 584 077***	***565 270***	***810 658***	***(245 387)***	***-30.3%***	***1 648 955***
Community and social services	67 909	116 977	108 983	38 132	59 089	(20 957)	-35.5%	106 949
Sport and recreation	238 551	192 630	237 303	92 392	137 085	(44 693)	-32.6%	236 478
Public safety	291 163	198 642	200 053	76 109	77 746	(1 637)	-2.1%	191 781
Housing	889 174	976 831	976 391	347 166	502 071	(154 905)	-30.9%	1 072 405
Health	22 319	58 130	61 345	11 471	34 666	(23 195)	-66.9%	41 342
Economic and environmental services	***1 725 474***	***3 197 899***	***3 434 914***	***867 228***	***967 843***	***(100 616)***	***-10.4%***	***3 188 163***
Planning and development	151 794	225 399	250 839	38 633	75 721	(37 089)	-49.0%	203 807
Road transport	1 426 792	2 716 756	2 898 171	760 178	791 479	(31 301)	-4.0%	2 781 847
Environmental protection	146 888	255 744	285 905	68 417	100 643	(32 226)	-32.0%	202 509
Trading services	***4 488 683***	***6 124 868***	***6 711 590***	***2 185 053***	***2 619 684***	***(434 632)***	***-16.6%***	***5 846 285***
Energy sources	1 106 808	1 206 454	1 244 169	443 208	499 366	(56 159)	-11.2%	1 205 459
Water management	856 980	1 227 340	1 324 840	476 115	455 165	20 950	4.6%	1 215 043
Waste water management	2 212 393	3 587 992	3 961 330	1 186 165	1 552 775	(366 610)	-23.6%	3 244 532
Waste management	312 502	103 082	181 251	79 565	112 378	(32 813)	-29.2%	181 251
Other	**541**	**723**	**875**	**259**	**858**	**(599)**	**-69.8%**	**875**
Total Capital Expenditure - Functional Classification	**9 404 356**	**12 020 633**	**12 965 375**	**4 206 910**	**5 037 860**	**(830 950)**	**-16.5%**	**11 908 285**
Funded by:								
National Government	2 482 270	3 395 118	3 395 118	909 894	1 202 867	(292 973)	-24.4%	3 485 069
Provincial Government	31 115	23 549	23 549	1 789	5 586	(3 796)	-68.0%	20 810
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	66 132	133 385	145 174	30 587	29 629	958	3.2%	102 799
Transfers recognised - capital	**2 579 517**	**3 552 052**	**3 563 842**	**942 270**	**1 238 082**	**(295 811)**	**-23.9%**	**3 608 678**
Borrowing	**2 544 486**	**7 279 730**	**7 337 879**	**2 627 167**	**2 976 553**	**(349 386)**	**-11.7%**	**7 112 039**
Internally generated funds	**4 280 353**	**1 188 851**	**2 063 655**	**637 472**	**823 225**	**(185 753)**	**-22.6%**	**1 187 568**
Total Capital Funding	**9 404 356**	**12 020 633**	**12 965 375**	**4 206 910**	**5 037 860**	**(830 950)**	**-16.5%**	**11 908 285**

Table C6: Monthly Budget Statement - Financial Position

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

Description	2023/24	Budget Year 2024/25			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	12 548 255	13 720 433	12 845 630	12 223 641	15 762 244
Trade and other receivables from exchange transactions	4 935 832	3 864 538	3 864 538	4 930 535	3 461 598
Receivables from non-exchange transactions	3 117 809	5 525 628	5 525 628	3 009 243	5 539 454
Current portion of non-current receivables	205	14	14	205	195
Inventory	477 648	537 032	537 032	550 182	500 740
VAT	626 851	530 366	530 366	1 768	676 001
Other current assets	–	–	–	–	–
Total current assets	**21 706 601**	**24 178 012**	**23 303 208**	**20 715 575**	**25 940 234**
Non current assets					
Investments	4 223 415	2 621 400	2 621 400	7 544 847	2 364 079
Investment property	574 393	572 720	572 720	574 393	572 722
Property, plant and equipment	64 727 967	74 975 813	75 912 392	67 053 249	72 961 209
Biological assets	–	–	–	–	–
Living and non-living resources	510	1 565	1 565	510	1 133
Heritage assets	10 340	10 268	10 268	10 340	11 184
Intangible assets	835 011	742 187	750 351	835 011	705 520
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	233	13	13	(25)	37
Other non-current assets	–	–	–	–	–
Total non current assets	**70 371 869**	**78 923 966**	**79 868 708**	**76 018 325**	**76 615 885**
TOTAL ASSETS	**92 078 470**	**103 101 977**	**103 171 916**	**96 733 899**	**102 556 119**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	2 603 526	1 188 362	1 188 362	2 603 526	999 769
Consumer deposits	455 050	487 501	487 501	510 340	477 929
Trade and other payables from exchange transactions	8 235 199	11 351 743	11 339 013	3 281 256	9 987 347
Trade and other payables from non-exchange transactions	833 187	676 155	676 155	2 813 176	833 187
Provision	1 845 185	1 873 397	1 873 397	1 829 518	1 904 066
VAT	424 979	435 610	435 610	381 134	400 486
Other current liabilities	–	–	–	–	–
Total current liabilities	**14 397 126**	**16 012 766**	**16 000 037**	**11 418 950**	**14 602 784**
Non current liabilities					
Financial liabilities	4 093 807	12 389 446	12 460 325	6 305 600	9 957 565
Provision	6 306 503	7 312 601	7 312 601	6 306 503	7 312 276
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	**10 400 311**	**19 702 048**	**19 772 927**	**12 612 103**	**17 269 841**
TOTAL LIABILITIES	**24 797 436**	**35 714 814**	**35 772 963**	**24 031 053**	**31 872 625**
NET ASSETS	**67 281 033**	**67 387 163**	**67 398 953**	**72 702 846**	**70 683 494**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	62 605 697	62 760 734	62 918 725	68 400 922	65 894 727
Reserves and funds	4 675 336	4 626 429	4 480 228	4 301 924	4 788 766
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**67 281 033**	**67 387 163**	**67 398 953**	**72 702 846**	**70 683 494**

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 306 132	12 739 500	12 739 500	6 784 283	6 502 606	281 677	4.3%	12 740 749
Service charges	27 272 686	29 474 632	29 474 632	15 956 840	14 620 674	1 336 166	9.1%	30 341 550
Other revenue	4 920 873	4 829 090	4 829 090	4 192 018	2 882 467	1 309 551	45.4%	4 862 634
Transfers and Subsidies - Operational	6 515 305	6 919 169	6 921 038	4 948 357	4 937 984	10 373	0.2%	7 081 665
Transfers and Subsidies - Capital	2 259 362	3 552 052	3 563 842	2 101 028	2 072 568	28 460	1.4%	3 608 678
Interest	1 992 741	1 071 910	1 071 910	791 226	530 950	260 276	49.0%	1 071 612
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(46 635 984)	(50 527 701)	(50 528 249)	(28 446 517)	(27 664 351)	782 165	-2.8%	(51 286 223)
Interest	(733 304)	(1 257 237)	(1 257 237)	(380 299)	(503 704)	(123 405)	24.5%	(1 108 841)
Transfers and Subsidies	–	(360 208)	(361 529)	(5 200)	(180 104)	(174 904)	97.1%	(420 464)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**7 897 811**	**6 441 207**	**6 452 997**	**5 941 736**	**3 199 090**	**(2 742 646)**	**-85.7%**	**6 891 360**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	186 319	59 079	59 079	–	–	–	-	198 080
Decrease (increase) in non-current receivables	1 013	14	14	–	–	–	-	195
Decrease (increase) in non-current investments	616 688	1 859 336	1 859 336	–	–	–	-	1 859 336
Payments								
Capital assets	(8 836 808)	(12 020 633)	(12 965 375)	(5 054 261)	(5 594 024)	(539 763)	9.6%	(11 908 285)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(8 032 788)**	**(10 102 203)**	**(11 046 945)**	**(5 054 261)**	**(5 594 024)**	**(539 763)**	**9.6%**	**(9 850 673)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	1 000 000	7 279 730	7 337 879	2 472 000	4 500 000	(2 028 000)	-45.1%	7 112 039
Increase (decrease) in consumer deposits	15 317	23 564	23 564	–	–	–	-	22 880
Payments								
Repayment of borrowing	(1 703 546)	(2 869 228)	(2 869 228)	(309 614)	(359 614)	(50 000)	13.9%	(2 820 952)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(688 229)**	**4 434 065**	**4 492 215**	**2 162 386**	**4 140 386**	**1 978 000**	**47.8%**	**4 313 966**
NET INCREASE/ (DECREASE) IN CASH HELD	**(823 206)**	**773 070**	**(101 734)**	**3 049 861**	**1 745 452**			**1 354 653**
Cash/cash equivalents at beginning:	8 110 781	5 803 390	5 803 390	5 803 390	5 803 390			7 287 575
Cash/cash equivalents at month/year end:	7 287 575	6 576 459	5 701 656	8 853 251	7 548 842			8 642 228

Debtors' Analysis

The debtor analysis provides an age analysis by revenue source and customer category.

Table SC3 Monthly Budget Statement - Aged Debtors

Description R thousands	Budget Year 2024/25											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	512 980	68 749	74 558	65 468	58 993	58 889	327 162	1 507 953	2 674 752	2 018 464	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	983 717	115 324	32 764	60 332	33 913	24 894	148 524	456 516	1 855 985	724 180	–	–
Receivables from Non-exchange Transactions - Property Rates	834 602	72 125	73 649	61 366	50 546	44 087	237 191	971 078	2 344 644	1 364 269	–	–
Receivables from Exchange Transactions - Waste Water Management	257 460	32 696	29 967	29 226	23 122	26 229	135 104	576 437	1 110 243	790 119	–	–
Receivables from Exchange Transactions - Waste Management	115 505	17 238	17 059	13 812	13 943	13 410	68 491	377 717	637 174	487 373	–	–
Receivables from Exchange Transactions - Property Rental Debtors	143 999	15 720	(524)	13 370	13 465	13 909	101 523	638 105	939 567	780 372	–	–
Interest on Arrear Debtor Accounts	87 476	45 785	38 929	40 252	34 728	34 014	182 451	578 436	1 042 072	869 882	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(73 562)	(57 118)	(55 696)	(90 197)	(156 929)	(7 024)	(31 711)	(211 945)	(684 181)	(497 806)	–	–
Total By Income Source	**2 862 178**	**310 520**	**210 706**	**193 629**	**71 782**	**208 408**	**1 168 735**	**4 894 298**	**9 920 257**	**6 536 852**	**–**	**–**
2023/24 - totals only	**2 822 039**	**326 212**	**287 755**	**113 193**	**201 887**	**138 052**	**1 139 655**	**4 949 355**	**9 978 148**	**6 542 142**	**–**	**–**
Debtors Age Analysis By Customer Group												
Organs of State	159 611	30 975	(4 204)	(48 078)	(143 242)	8 532	45 589	14 947	64 130	(122 252)	–	–
Commercial	1 235 392	78 032	47 855	59 346	33 061	22 117	172 583	400 878	2 049 265	687 986	–	–
Households	1 328 011	172 368	162 521	159 909	148 104	144 180	820 286	3 905 690	6 841 068	5 178 168	–	–
Other	139 164	29 145	4 535	22 453	33 859	33 579	130 277	572 783	965 794	792 951	–	–
Total By Customer Group	**2 862 178**	**310 520**	**210 706**	**193 629**	**71 782**	**208 408**	**1 168 735**	**4 894 298**	**9 920 257**	**6 536 852**	**–**	**–**

Creditors' Analysis

The creditors' analysis below provides an aged analysis by customer type.

Table SC4 Monthly Budget Statement - Aged Creditors

Description R thousands	Budget Year 2024/25									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	–	–	–	–	–	–	–	–	**–**	25 947
Auditor General	–	–	–	–	–	–	–	–	**–**	–
Other	–	–	–	–	–	–	–	–	**–**	–
Medical Aid deductions	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**25 947**

Transfers and Grants

Transfers and grant expenditure per allocation/grant are reflected in the table below.

Table SC7 Monthly Budget Statement - Transfers and Grants Expenditure

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating expenditure of Transfers and Grants								
National Government:	**4 906 946**	**5 381 806**	**5 383 127**	**367 834**	**345 655**	**22 179**	**6.4%**	**5 467 956**
Local Government Equitable Share	4 066 769	4 365 700	4 365 700	–	–	–	-	4 365 700
Finance Management grant	1 000	1 000	1 000	914	800	114	14.2%	1 000
Urban Settlements Development Grant	38 114	201 714	201 714	33 063	20 751	12 313	59.3%	171 112
Energy Efficiency and Demand Side Management Grant	887	800	800	427	658	(231)	-35.1%	900
Department of Environmental Affairs and Tourism	56	220	220	220	220	–	-	384
Expanded Public Works Programme	58 910	26 664	26 664	22 883	24 145	(1 262)	-5.2%	26 664
Infrastructure Skills Development	9 315	11 400	11 400	8 247	5 182	3 065	59.2%	11 952
Public Transport Network Grant	428 074	474 839	474 839	204 496	199 409	5 087	2.6%	580 436
Informal Settlements Upgrading Partnership Grant	21 009	99 469	99 469	5 658	14 974	(9 316)	-62.2%	108 487
National Skills Fund	2 366	–	1 321	–	–	–	-	1 321
Programme And Project Preparation Support Grant	67 170	70 000	70 000	26 573	14 178	12 395	87.4%	70 000
Public Emloyment Program (NT PEP)	209 716	130 000	130 000	65 351	65 338	13	0.0%	130 000
Repairs To Flood Damage	3 559	–	–	1	–	1	100.0%	–
Provincial Government:	**1 100 155**	**1 415 351**	**1 415 351**	**387 671**	**529 331**	**(141 660)**	**-26.8%**	**1 503 574**
Cultural Affairs and Sport - Provincial Library Services	55 803	55 339	55 339	28 541	28 606	(65)	-0.2%	56 354
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	5 779	1 448	1 448	1 241	1 287	(47)	-3.6%	1 469
Library Metro Grant	9	–	–	–	–	–	-	–
Human Settlements - Human Settlement Development Grant	264 131	307 920	307 920	62 547	101 451	(38 903)	-38.3%	381 941
Health - TB	31 363	30 774	30 774	10 903	12 359	(1 456)	-11.8%	30 774
Health - ARV	265 179	311 883	311 883	97 460	133 264	(35 804)	-26.9%	311 883
Health - Nutrition	5 908	5 909	5 909	560	2 036	(1 476)	-72.5%	5 909
Health - Vaccines	81 124	98 008	98 008	32 951	37 232	(4 281)	-11.5%	98 008
Comprehensive Health	–	198 880	198 880	–	–	–	-	198 880
LEAP	308 478	350 000	350 000	125 782	181 786	(56 004)	-30.8%	353 000
Transport and Public Works - Provision for persons with special needs	10 079	10 000	10 000	8 882	10 000	(1 118)	-11.2%	10 175
Community Safety - Law Enforcement Auxiliary Services	4 467	1 800	1 800	–	681	(681)	-100.0%	1 800
Community Development Workers	998	1 018	1 018	232	493	(261)	-52.9%	1 050
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	947	1 000	(53)	-5.3%	2 000
Municipal accreditation and capacity building grant	7 500	5 000	5 000	5 000	5 000	–	-	5 000
Human Settlements -Informal Settlements	1 385	–	–	–	–	–	-	–
Finance Management Capacity Building Grant	203	–	–	–	–	–	-	–
Public Transport Safety Grant	8 555	–	–	–	–	–	-	–
Department of Education	17 328	22 860	22 860	11 246	11 793	(546)	-4.6%	24 078
Human Settlements - Human Settlement Development Grant TDRG	–	8 267	8 267	1 378	100	1 278	1278.4%	11 967
Law Enforcement Officers for Health Facilities	–	4 245	4 245	–	2 243	(2 243)	-100.0%	4 311
Title Deeds Restoration	5 314	–	–	–	–	–	-	–
Settlement Assistance	–	–	–	–	–	–	-	398
Transport Systems - Public Transport Safety	–	–	–	–	–	–	-	4 577
NHBRC Enrolment Fess	24 550	–	–	–	–	–	-	–
Other grant providers:	**202 765**	**122 012**	**122 560**	**26 771**	**70 404**	**(43 633)**	**-62.0%**	**110 135**
CID	10 029	57 279	57 279	8 960	45 978	(37 017)	-80.5%	37 735
KFW- Technical Assistance (GDB)	–	11 000	11 000	–	–	–	-	8 000
State Dept: RLCC	–	5 463	5 463	15	5 463	(5 448)	-99.7%	5 463
Gates Foundation	3 022	–	–	–	–	–	-	–
National Treasury - Interest	182 466	48 254	48 802	17 785	18 948	(1 162)	-6.1%	58 295
The Cape Academy for MST	29	16	16	14	16	(2)	-11.5%	46
Mayor's Relief	–	–	–	–	–	–	-	–
CHIETA Learnership Programmes	–	–	–	–	–	–	-	527
LGSETA Post Grad Intern Programme	–	–	–	–	–	–	-	69
CMTF	7 219	–	–	(3)	–	(3)	-100.0%	–
Total operating expenditure of Transfers and Grants:	**6 209 865**	**6 919 169**	**6 921 038**	**782 277**	**945 390**	**(163 113)**	**-17.3%**	**7 081 665**

Table continues on next page.

Description R thousands	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure of Transfers and Grants								
National Government:	**2 489 474**	**3 395 118**	**3 395 118**	**909 894**	**1 202 867**	**(292 973)**	**-24.4%**	**3 485 069**
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	8 075	6 200	6 200	5 595	3 500	2 095	59.9%	6 100
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	564 781	493 493	493 493	107 525	279 911	(172 386)	-61.6%	484 475
National Treasury: Infrastructure Skills Development Grant	599	600	600	48	600	(552)	-92.1%	48
National Treasury: Neighbourhood Development Partnership Grant	19 302	30 237	30 237	11 658	13 356	(1 698)	-12.7%	30 237
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	729 390	1 614 000	1 614 000	317 541	372 054	(54 513)	-14.7%	1 710 680
National Treasury: Urban Settlements Development Grant	757 168	840 111	840 111	384 751	390 247	(5 496)	-1.4%	927 059
City Public Employment Programme (PEP)	1 237	–	–	–	–	–	-	–
Transport: Public Transport Network Grant	408 921	410 477	410 477	82 776	143 199	(60 422)	-42.2%	326 471
Provincial Government:	**31 115**	**23 549**	**23 549**	**1 789**	**5 586**	**(3 796)**	**-68.0%**	**20 805**
Western Cape Department of Education: Schools Resource Officers	–	740	740	727	740	(13)	-1.8%	727
Community Safety: Law Enforcement Advancement Plan	–	10 000	10 000	–	1 200	(1 200)	-100.0%	7 000
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 616	5 657	5 657	955	1 200	(245)	-20.4%	5 992
Department of Health and Wellness: Law Enforcement Officers For Health Facilities	–	652	652	108	446	(338)	-75.8%	586
Cultural Affairs and Sport: Library Services Replacement Funding	927	–	–	–	–	–	-	–
Department of Social Development: Expansion of the Haven District Six Shelter	–	6 500	6 500	–	2 000	(2 000)	-100.0%	6 500
Law Enforcement Officers LEAP	23 573	–	–	–	–	–	-	–
WC Finance Management Capability Grant (FMCG)	999	–	–	–	–	–	-	–
Other grant providers:	**73 538**	**133 385**	**145 174**	**30 587**	**29 629**	**958**	**3.2%**	**102 799**
Other: Other	73 538	133 385	145 174	30 587	29 629	958	3.2%	102 799
Total capital expenditure of Transfers and Grants	**2 594 127**	**3 552 052**	**3 563 842**	**942 270**	**1 238 082**	**(295 811)**	**-23.9%**	**3 608 673**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**8 803 992**	**10 471 221**	**10 484 879**	**1 724 547**	**2 183 472**	**(458 925)**	**-21.0%**	**10 690 338**

Expenditure on Councillor Allowances and Employee Benefits

Table SC8 Monthly Budget Statement - Councillor and Staff Benefits

Summary of Employee and Councillor remuneration R thousands	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	159 799	175 542	175 542	80 769	83 205	(2 436)	-2.9%	164 765
Pension and UIF Contributions	3 386	3 439	3 439	1 591	1 689	(98)	-5.8%	3 439
Motor Vehicle Allowance	9 781	804	804	126	124	1	1.1%	804
Cellphone Allowance	9 819	11 268	11 268	4 950	5 077	(127)	-2.5%	10 035
Other benefits and allowances	246	9 269	9 269	5 253	5 291	(38)	-0.7%	9 269
Sub Total - Councillors	**183 030**	**200 324**	**200 324**	**92 688**	**95 387**	**(2 698)**	**-2.8%**	**188 313**
% increase		**9.4%**	**9.4%**					**2.9%**
Senior Managers of the Municipality								
Basic Salaries and Wages	35 348	36 775	36 775	18 204	18 687	(483)	-2.6%	36 460
Pension and UIF Contributions	2 771	3 994	3 994	1 401	1 926	(525)	-27.3%	3 323
Medical Aid Contributions	184	195	195	70	96	(26)	-26.8%	135
Performance Bonus	1 600	–	–	–	–	–	-	–
Motor Vehicle Allowance	488	505	505	237	252	(15)	-5.9%	970
Cellphone Allowance	491	397	402	295	204	91	44.5%	595
Other benefits and allowances	114	114	114	52	57	(6)	-10.0%	101
Payments in lieu of leave	–	–	–	–	–	–	-	–
Long service awards	–	–	–	–	–	–	-	–
Sub Total - Senior Managers of Municipality	**40 997**	**41 979**	**41 985**	**20 259**	**21 223**	**(963)**	**-4.5%**	**41 584**
% increase		**2.4%**	**2.4%**					**1.4%**
Other Municipal Staff								
Basic Salaries and Wages	11 848 602	13 315 728	13 312 732	6 494 499	6 800 043	(305 545)	-4.5%	13 080 487
Pension and UIF Contributions	1 804 107	2 270 861	2 273 216	939 306	1 089 501	(150 195)	-13.8%	2 061 267
Medical Aid Contributions	1 076 127	1 204 704	1 204 851	549 117	590 548	(41 431)	-7.0%	1 159 254
Overtime	1 152 562	1 005 227	1 008 058	395 559	434 779	(39 220)	-9.0%	1 047 302
Motor Vehicle Allowance	246 765	274 086	276 458	128 672	134 033	(5 362)	-4.0%	281 555
Cellphone Allowance	42 384	49 356	49 549	22 748	24 218	(1 470)	-6.1%	50 234
Housing Allowances	66 290	69 507	69 192	34 288	34 637	(348)	-1.0%	68 953
Other benefits and allowances	428 742	447 715	449 428	222 783	221 180	1 602	0.7%	475 030
Payments in lieu of leave	165 056	125 391	129 881	41 001	57 481	(16 480)	-28.7%	134 521
Long service awards	99 898	116 084	116 183	53 365	48 919	4 446	9.1%	116 409
Post-retirement benefit obligations	124 540	390 320	390 320	185 480	194 349	(8 868)	-4.6%	709 020
Acting and post related allowance	11 545	664	7 515	6 086	5 711	375	6.6%	9 704
Sub Total - Other Municipal Staff	**17 066 618**	**19 269 643**	**19 287 383**	**9 072 904**	**9 635 400**	**(562 496)**	**-5.8%**	**19 193 736**
% increase		**12.9%**	**13.0%**					**12.5%**
Total Parent Municipality	**17 290 644**	**19 511 946**	**19 529 692**	**9 185 852**	**9 752 010**	**(566 158)**	**-5.8%**	**19 423 633**

PART 3 - SERVICE DELIVERY PERFORMANCE

3.1 Introduction

The high-level Service Delivery and Budget Implementation Plan (SDBIP) of the City is referred to as the City's Corporate Scorecard, also known as the top-level SDBIP of the City. The SDBIP is a key legislative instrument, providing an overview of the performance landscape of the Integrated Development Plan (IDP). It includes detailed information on how the strategy and budget is implemented, through forecasted cash flows, performance indicators and service delivery targets. The SDBIP forms an integral part of the City's strategic planning, implementation, measuring, monitoring, performance reporting, and evaluating process.

Details regarding the performance management system is stipulated in the City's performance management policy framework and guidelines.

3.2 About the SDBIP

The SDBIP offers stakeholders and the public a comprehensive overview of the City's performance. As such, the content of the SDBIP is aligned to the City's priorities and underlying objectives of the City's five-year IDP.

To achieve its vision, the City builds on the priorities that it has identified as the cornerstones of a successful and thriving city, and which form the foundation of its five-year IDP.

The priority areas are:

- Economic Growth;
- Basic Services;
- Safety;
- Housing;
- Public Space, Environment and Amenities;
- Transport;
- A Resilient City;
- A more spatially integrated and inclusive City; and
- A Capable and Collaborative City Government.

The City takes an integrated approach to realise its vision of ensuring that all residents of and visitors to Cape Town experience the best services, facilities and opportunities.

3.3 Service Delivery Performance

3.3.1 City performance

The 2024/25 mid-year corporate scorecard performance assessment as at 31 December 2024 is attached as Annexure 1.1 to this report. This report provide the overall performance results of the City for the first half of the financial year against its set performance targets.

3.3.2 Some highlights from the SDBIP for the second quarter of 2024/25

Priority: Economic Growth

- **99,93%** Revenue clearance certificates issued within 10 workings days.
- **21 984** Work opportunities created through Public Employment Programmes.

Priority: Basic Services

- **169 taps** and **3 186 toilets** provided in informal settlements.
- Installed **177** subsidised electricity connections.
- **100%** of recognised informal settlements received basic waste removal services.
- Maintained over **99,42%** compliance with drinking water quality standard.

Priority: Safety

- **1 527** Drone flights used for safety and security activities.
- **422** Roadblocks focussed on drinking and driving offences.
- **33 777** Closed-Circuit Television (CCTV) detected incidents relayed to responders.
- **100%** on the Client Satisfaction survey neighbourhood watch programme.

Priority: Housing

- Provided **1 372** Human Settlement Top structures (houses) per housing programme.
- Provided **569** formal housing serviced sites.
- Transferred **1 380** housing ownerships to new beneficiaries.

Priority: Public Space, Environment and Amenities

- Protected more than **65.27%** proportion of biodiversity priority areas.
- Maintained **81 000** hectares of biodiversity priority areas.
- **6,27%** of coastline with protection measures in place.

Priority: Transport

- **9 870 775** passenger journeys travelled on MyCiTi buses.
- **69,3 km** of surfaced road resurfaced.

Priority: A Resilient City

- **293** Public safety awareness and preparedness sessions held in communities.
- **44,85%** of storm water cleaning budget spent.

Priority: A Capable and Collaborative City Government

- **High investment rating** achieved by opinion of an independent rating agency.
- City received an "**Unqualified Audit**" opinion.
- **14,95%** Net debtors to annual income ratio.
- **20,20%** of total operating revenue to finance total debt (Total debt (borrowing)/Total operating revenue). The norm is 45%. If the ratio analysis indicates a result below 45%, it suggests that the municipality still has the capacity to increase funding through borrowings.

3.4 Conclusion

During the first half of the 2024/25 financial year, the City performed well in achieving its set targets. In cases where targets were not met, the City initiated remedial measures to improve the likelihood of achieving its set targets. In some instances, targets will be amended to accommodate changed circumstances.

PART 4 – RECOMMENDATIONS[5]

4.1 Adjustments Budget

It is recommended that a **2024/25 adjustments budget** be prepared and approved by Council no later than 28 February 2025.

This adjustments budget will take into account, inter alia,

- The appropriation of approved committed 2023/24 grant funding from National Treasury (NT) and the Western Cape Government (WCG);
- The change in funding source from Capital Replacement Reserve (CRR) to Capital Grants & Donations (CGD) on projects approved by NT and WCG as part of the 2023/24 roll-over application, which was funded from the CRR on an interim basis pending outcome of the approval process;
- Reductions in projects that were funded from CRR: CGD Roll-overs on an interim basis and where NT did not approve grant roll-over applications.
- Rephasing of internal funds where implementation of projects will continue in the 2025/26; 2026/27 and outer financial years;
- Increase in operating grant-funded projects as funding was re-allocated from the grant-funded capital budget;
- Amendments to Ward Allocation projects supported by subcouncils;
- Upward/downward adjustment of revenue- and expenditure estimates based on current trends;
- Realignment of sundry budgetary provisions resulting from updated implementation programmes; and
- Organisational structure realignment.

4.2 Mid-year changes to SDBIP

Following approval of the adjustments budget, the revised SDBIP (Annexures 2.1 to 2.6, 3.1 and 3.2), which forms the basis of the mid-year assessment, be approved by Council.

[5] **Required as per MFMA Section 72 (3)**

QUALITY CERTIFICATE

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

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

for the **2024/25 financial year** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

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

Municipal Manager of City of Cape Town (CPT)

Digitally signed by Lungelo Mbandazayo
Date: 2025.01.21 13:25:05 +02'00'

Signature ---

Date ---

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 1.1:

2024-2025 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT

CITY OF CAPE TOWN

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Economic Growth								
1. Increased Jobs and Investment in the Cape Town economy	1.A Average number of days taken to process building plan applications of less than 500 square meters (HS2.22)	New	New	New	25.00	21.00	Well Above	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: This is a new indicator which was not reported during 2023/2024. **Remedial Action:** This is a new indicator which was not reported during 2023/2024.			**Reason for Variance:** Continuous monitoring by management to maintain the momentum in processing the building plans. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.B Average number of days taken to process building applications of 500 square meters or more (LED3.13)	New	New	New	35.00	33.00	Above	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: not applicable. **Remedial Action:** not applicable.			**Reason for Variance:** Continuous monitoring by management to maintain the momentum in processing the building plans. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
1. Increased Jobs and Investment in the Cape Town economy	1.C Percentage of revenue clearance certificates issued within 10 working days from time of completed application received (LED3.21)	93%	100%	Above	93%	99.93%	Above	**Finance** K Jacoby
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Optimising resources and addressing queries efficiently and effectively has been a priority. Meetings with the Registrar of Deeds office and the Legal Practice Council have contributed significantly to this effort. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.D Council approved trading plans developed or revised for informal trading (number)	AT	AT	AT	AT	AT	AT	**Economic Growth** R Gelderbloem
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
1. Increased Jobs and Investment in the Cape Town economy	1.E Average time taken to finalise informal trading permits (LED3.12)	New	New	New	30	29.53	Above	**Economic Growth** R Gelderbloem
		Reason for Variance: This is a new indicator which was not reported during 2023/2024. **Remedial Action:** This is a new indicator which was not reported during 2023/2024.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.F Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes) (LED1.21)*	15 000	24 625	Well Above	12 500	24 556	Well Above	**Urban Waste Management** P Mayisela
		Reason for Variance: The variance above target is due to implementing projects with higher number of EPWP workers than expected. **Remedial Action:** **Continue to m**aintain the momentum.			**Reason for Variance:** Achievement was possible due to the iimplementation of projects with higher number of EPWP workers than expected. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: Basic Services								
2. Improved access to quality and reliable basic services	2.A Taps provided in informal settlements (number) (NKPI)	300	343	Well Above	300	169	Well below	**Water and Sanitation** L. Manus
		Reason for Variance: On target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The ongoing extortion faced by contractors has led to widespread delays in project implementation and completion in areas such as Khayelitsha, Delft, and Philippi has led to widespread delays in project implementation and completion. As a result, the installation of taps in informal settlements has been severely impacted **Remedial Action:** Project managers are working closely with relevant stakeholders, including law enforcement, ward councillors, Subcouncil managers, community leaders, and contractors, to determine a safe way forward for continuing projects in the affected areas. Meanwhile, work in non-affected areas will proceed as planned, maintaining momentum and ensuring continuous improvements.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ | Above ● | On target ▲ | Below ● | Well below ✗ | AT - Annual Target

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 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)	1 100	2 174	Well Above	1 100	3 186	Well Above	**Water and Sanitation** L. Manus
		Reason for Variance: This achievement was possible due to the continuous rollout of Portable Flush Toilets (PFT) to informal settlements and the commencement of capital implementation projects in various areas such as Khayelitsha and Philippi. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The over-performance is attributed to additional requests from newly formed areas, as well as the condemnation and replacement of PFTs that have reached the end of their lifespan. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	2.C Percentage of recognised informal settlements receiving basic waste removal services (ENV3.11)	99%	99.78%	Above	99%	100.00%	Above	**Urban Waste Management** P Mayisela
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
2. Improved access to quality and reliable basic services	2.D Subsidised electricity connections installed (Number) (NKPI)	750	666	Well below	750	177	Well below	**Energy** K Nassiep
		Reason for Variance: EPWP delays resulted in late start of two broken out projects (Khikhi and Nomzamo) and delayed the start of four smaller Infill projects (Sihlanu, Mabophe, Masiphumelele School Site and Masiphumelele TRA). **Remedial Action:** No further action.			**Reason for Variance:** Tender 082Q expired on 3 September 2024, and currently, there is no active replacement tender in place currently. In the interim, small electrification projects have been carried out under the temporary use of Tender 177S. **Remedial Action:** An approved deviation tender process (DP8409), valid for 12 months, will be utilised for electrification projects starting in January 2025.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
3. End load shedding in Cape Town over time	3.A Installed capacity of approved embedded generators on the municipal distribution network (EE4.12)	5 MVA	11.102 MVA	Well Above	135	176.22	Well Above	**Energy** K Nassiep
		Reason for Variance: Requests for installations are customer driven. There was a higher than expected number of requests for installations received during the quarter. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Requests for installations are customer driven. There was a higher than expected number of requests for installations received during the quarter. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	3. B Load-shedding level variance (%)	40%	14.00%	Well below	16%	25.00%	Well Above	**Energy** K Nassiep
		Reason for Variance: Exceptional high load-shedding incidents. **Remedial Action:** Life extension of Steenbras plus procurement of battery energy system storage underway.			**Reason for Variance:** Well above target. Exceptional low load-shedding incidents. **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)	40 000	31 513	Well below	40 000	57 868	Well Above	**Water and Sanitation** L. Manus
		Reason for Variance: The variance is predominantly due to contractors operating at full capacity on the available tenders. Furthermore, due to safety concerns, our works projects that were located in high-risk areas were rejected. **Remedial Action:** The department remains committed to achieving this indicator as we have reprogrammed projects and replaced/re-advertised the rejected projects, after having engagement with the communities. It is anticipated that these projects, along with the remainder of the planned projects, will be implemented during the second half of the financial year.			**Reason for Variance:** In the first quarter, several construction-phase projects were carried over from the 2023/24 financial year. The continuation of these projects, along with contractor and project management performance surpassing expectations, significantly contributed to the Department's over-performance **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.B Compliance with drinking water quality standards (%)	99%	99.15%	Above	99%	99.42%	Above	**Water and Sanitation** L. Manus
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	4.C Total augmented water capacity in mega litres per day (MLD)	AT	AT	AT	AT	AT	AT	**Water and Sanitation** L. Manus
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024.. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025.. **Remedial Action:** No further action required.			
	4.D Valid applications for residential water services closed within the response standard (%) (NKPI)	80%	91.23%	Well Above	80%	89.10%	Above	**Water and Sanitation** L. Manus
		Reason for Variance: Well above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	4.E Valid applications for residential sewerage services closed within the response standard (%)(NKPI)	80%	91.23%	Well Above	80%	89.10%	Above	**Water and Sanitation** L. Manus
		Reason for Variance: Well above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.F Service requests for non-collection of refuse resolved within 3 days (%) (NKPI)	90%	63%	Well below	96%	76.59%	Well below	**Urban Waste Management** P Mayisela
		Reason for variance: Staff within Collections were suspended pending a forensic investigation. At present there is an indication that the suspensions will be further extended for another 3 months. The absence of these staff negatively affects the management capacity of the branch. There is an indication that the areas affected have not standardised the operational and administrative processes for resolving the C3 notifications. During the festive period, staff are not as prepared to work overtime. Low staff attendance was experienced. There was also a backlog in refuse collection service across the City, causing an increase in the number of non-removal complaints. The operational management were more focussed on clearing the backlog of refuse. Clearing the backlog would have resolved the bulk of the non-removal complaint. However, the closure of notifications was not immediately affected. The withdrawal of law enforcement escorts in volatile areas where extortion is prevalent, e.g. Philippi resulted in a suspension of the refuse collection service. These notifications would not have been closed. **Remedial action:** The staff who have not reported for work on public holidays and during the festive period will be consequence-managed. The details of the staff are being collated. The staff measures were activated during January 2024. The standardised processes will be documented as an SOP (Standard Operating Procedure) and implemented and monitored in all Collections areas. Although there are signs of improvements towards achieving the quarterly targets, interventions are still ongoing to reach the desired effect.			**Reason for Variance:** 2 687 service requests (C3 notifications) relating to non-collection of refuse bins were reported for Quarter 1 and 2. In comparison to the 18 192 858 service points over both quarters, this represents 0.015% for non-collection incidents, indicating a collection success rate of 99.985%. Key observations: • Instances were noted where customers submitted complaints about non-collection, while in reality, they had failed to place their refuse bins out for collection, resulting in additional costs to service these customers, repeat offenders were identified during the process. • Some complaints were logged prematurely when delays occurred during scheduled services on specific days. These complaints are addressed once backlogs are cleared as a priority. Such service requests are not always closed in a timely manner, as confirmation from operational staff is required before administrative staff can close the notifications. • There are interdependencies between the manual and automated service request (C3 notification) system processes. Consequently, the complexity of handovers results in delays in the timely closure of notifications. For example, while 95.39% of notifications were closed, only 76.59% met the target of closure within three working days. Therefore, the service request system alone cannot be relied upon as the sole performance metric, as it may not fully reflect the actual performance of this KPI. **Remedial Action:** • A more detailed analysis will be conducted in Q3 to identify instances where customers may abuse the service request system. Findings will be shared with the Corporate Call Centre for further attention. Additionally, the Department will explore the use of bin lifters, tracking systems, and GPS technology, among other solutions. • The Department is enhancing operations at the Operations Control Centre (OCC) to gain deeper insights into non-collection issues by linking service request queries with data from trucks and bin lifters. • Any further enhancements to the service request system for Urban Waste Management are currently dependent on the timeline of the SAP Core Application Refresh (CAR) Programme. • A process review has been completed to review the turnaround times of non-collection.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance Target	2023/2024 Quarter 2 Performance Actual	2023/2024 Quarter 2 Performance Status	2024/2025 Quarter 2 Performance Target	2024/2025 Quarter 2 Performance Actual	2024/2025 Quarter 2 Performance Status	Directorate and Responsible Executive Director
4. Well-managed and modernised infrastructure to support economic growth	4.G Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13)	95%	67.00%	✗	95%	69.00%	✗	**Energy** K Nassiep
		Reason for Variance: High number of applications being received makes achieving the provision of supply within required timeframes difficult with current resources. **Remedial Action:** Systems being developed to improve turnaround time of applications.			**Reason for Variance:** High number of applications being received makes achieving the provision of supply within required timeframes difficult with current resources. **Remedial Action:** Systems being developed to improve turnaround time of applications.			
Priority: Safety								
5. Effective law enforcement to make communities safer	5.A Drone flights used for safety and security activities (number)	15	1087	✓	250	1 527	✓	**Safety and Security** V Botto
		Reason for Variance: Increase in events across the City as well as the start of the festive period has resulted in a significant increase in flights. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Increased need for drone services resulted in the target being exceeded. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	5.B Roadblocks focussed on drinking and driving offences (number)	338	455	✓	338	422	✓	**Safety and Security** V Botto
		Reason for Variance: Target is exceeded due to additional roadblocks conducted but not necessarily planned and based on complaints from residents. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Traffic Services is often required to deploy members to additional tasks due to operational requirements which happen as and when the crime situation changes. This then leads to the target being exceeded.. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
ıake		5 000	17 199		4 600	33 777		

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
5. Effective law enforcement to m communities safer	5.C Closed-Circuit Television (CCTV) detected incidents relayed to responders (number)	**Reason for Variance:** Due to the respective uniform representation of information and the diligent coordination of responses, the City was able to achieve the target. The diligence of the CCTV monitoring staff who detect the incidents, coupled with supervision and dispatching by the staff must be acknowledged for this achievement. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The Master Service Requests (MSRs) created by the CCTV Centres for detected incidents are essential in driving responses from both uniformed and non-uniformed staff. Their prompt handling of these requests significantly contributes to achieving the target. Additionally, the representation and supervision within the CCTV Centres are crucial for generating MSRs, enabling the Radio Dispatching Centres to identify and deploy the closest available resources to respond to camera incidents. The availability of response units is also a key factor in meeting this target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Safety and Security** V Botto

<table>
<tr><th colspan="9">2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN</th></tr>
<tr><th colspan="9">Well Above ✓   Above ●   On target ▲   Below ●   Well below ✗   AT - Annual Target</th></tr>
<tr><th rowspan="2">IDP Objective</th><th rowspan="2">Key Performance Indicator</th><th colspan="3">2023/2024
Quarter 2 Performance</th><th colspan="3">2024/2025
Quarter 2 Performance</th><th rowspan="2">Directorate and Responsible Executive Director</th></tr>
<tr><th>Target</th><th>Actual</th><th>Status</th><th>Target</th><th>Actual</th><th>Status</th></tr>
<tr><td rowspan="2">6. Strengthen partnerships for safer communities</td><td rowspan="2">6.A New auxiliary law enforcement officers recruited and trained (number)</td><td>50</td><td>70</td><td>✓</td><td>60</td><td>7</td><td>✗</td><td rowspan="2">Safety and Security

V Botto</td></tr>
<tr><td colspan="3">Reason for Variance:
The Law Enforcement Department surpassed the second quarter target as a result of appointing 66 members during quarter 1. This was as a result of having to strategically align with the Training College's scheduling of the required prescribed training.

Remedial Action:
Continue to maintain the momentum and ensure ongoing continuous improvements.</td><td colspan="3">Reason for Variance:
Recruitment Process Challenges:
<u>1. Stringent Criteria</u>:
To uphold high standards, strict criteria and thorough checks were applied.
Of 1,800 applications, only 95 met the requirements, falling short of the 130-candidate target.
To fill the gap, a second intake is currently being processed.
<u>2. New Online System:</u>
The new online system presented unforeseen challenges in screening and processing applications.
<u>3. Mandatory Training:</u>
Candidates must complete Peace Officer training before receiving a volunteer contract, extending the overall recruitment timeline.

Remedial Action:
<u>Adjustment of target timeline:</u>
A request has been made to revise the targets for the 2025/26 reporting year, with recruitment results expected to be realized in Q3 and Q4. As a result, the primary focus during Q1 and Q2 will be on selection, ensuring a thorough and efficient process. Training and appointments will occur in Q3 and Q4, in alignment with the annual goal of recruiting and training 120 auxiliary members.
<u>Optimised recruitment efforts:</u>
The reopening of the application system will facilitate the recruitment of a sufficient number of qualified candidates to meet the training college's quota. Insights gained from the first intake are being used to refine and streamline the process, enhancing efficiency moving forward. This revised approach will help ensure that the annual target is achieved while upholding the quality and integrity of the recruitment and training program.</td></tr>
<tr><td rowspan="2">6. Strengthen partnerships for safer communities</td><td rowspan="2">6.B Client satisfaction survey for neighbourhood watch support programme (%)</td><td>75%</td><td>97.62%</td><td>✓</td><td>77%</td><td>100.00%</td><td>✓</td><td rowspan="2">Safety and Security

V Botto</td></tr>
<tr><td colspan="3">Reason for Variance:
The percentage achieved for the quarter 2 period is based on the formula which calculates the number of surveys that met the satisfaction score.

Remedial Action:
Continue to maintain the momentum and ensure ongoing continuous improvements.</td><td colspan="3">Reason for Variance:
The actual achieved for Q2 24/25 is based on the neighbourhood watch's satisfaction with the services provided by the City .This is based on surveys completed for the period under review.

Remedial Action:
Continue to maintain the momentum and ensure ongoing continuous improvements.</td></tr>
</table>

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** **On target** **Below** **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Housing								
7. Increased supply of affordable, well located homes	7.A Well located land parcels released to the private sector for affordable housing (number)	AT	AT	AT	A/T	A/T	AT	**Human Settlements** N Gqiba
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			
	7.B Human Settlement top structures (houses) provided (number)	500	1186	✓	350	1 372	✓	**Human Settlements** N Gqiba
		Reason for Variance: Contractors are ahead of their planned programmes on the following projects: • Valhalla Park • Greenville Phase 4 • Sir Lowry's Pass • Goodwood Station **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The Goodwood Station Social Housing Project was completed earlier than the anticipated and various housing projects are ahead of the construction programme. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	7.C Formal housing serviced sites provided (number)	1 400	295	✗	450	569	✓	**Human Settlements** N Gqiba
		Reason for Variance: The contractor for the Macassar Project is behind on the original programme due to poor performance by subcontractors and inaccessibility to the site because of severe and extensive rainfall. The planned completion date of 30 November 2023 for all sites was not met. **Remedial Action:** The final completion date has been extended to 30 June 2024 via a MFMA S116 (3) process and sites will be completed in this financial year.			**Reason for Variance:** The Greenville Phase 5 project is ahead of the construction programme due to good contractor performance. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2024 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance Target	Actual	Status	2024/2025 Quarter 2 Performance Target	Actual	Status	Directorate and Responsible Executive Director
7. Increased supply of affordable, well located homes	7.D Hectares of land acquired for human settlements in the municipal area (HS1.13)	4	0	Well below	A/T	A/T	AT	**Human Settlements** N Gqiba
		Reason for Variance: Awaiting conclusion of the Western Cape Government's (WGC) public participation process (in terms of Public Finance Management Act (PFMA) after which the City will instruct its conveyancers to conclude the property transfer process as per agreement with the WGC. **Remedial Action:** A process of identifying and investigating City-owned properties located within Priority Human Settlements and Housing Development Areas (PHSHDAs), which can be reserved for human settlements purposes, is currently underway.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			
	7.E Number of title deeds registered to beneficiaries (HS1.22)	1 075	2377	Well above	1 400	1 380	Below	**Human Settlements** N Gqiba
		Reason for Variance: Well above. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Providing a Section 137 certificates was not a requirement in the past for historical projects when rates clearance were requested to enable transfers. Since the start of the 2024/25 financial year, this has been a new requirement and has impacted the delivery of historical transfers resulting in the delay of transfers. **Remedial Action:** Engaging the Engineering Services Departments to determine the minimum requirements to confirm the installation of services to obtain Section 137 clearance.			
8. Safer, better quality homes in informal settlements and backyards over time	8.A Informal settlement sites serviced (number)	100	0	Well below	440	170	Well below	**Human Settlements** N Gqiba
		Reason for Variance: Issues with procurement for consulting and construction tenders. Construction is ongoing, and the annual target will be met. **Remedial Action:** Work will be accelerated on both consulting and construction to meet the target.			**Reason for Variance:** The planned target was not met due to the City appointing an alternative contractor for Bosasa Link Phase 2 project was scheduled to deliver 100 serviced sites by end Q2. Not all the planned sites for Fisantekraal and Garden cities sites could not be timeously supported with completion certificates for by end Q2 due to construction industry closure. **Remedial Action:** An accelerated construction programme will be undertaken during Q3 to deliver Military Heights, Village Heights, Bosasa Link Ph 2 and Gaba Village.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Public Space, Environment and Amenities								
9. Healthy and sustainable environment	9.A Percentage of biodiversity priority areas protected (ENV4.21)	65.00%	65.29%		A/T	A/T	AT	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			
	9.B Biodiversity priority areas remaining (hectares)	85 000	81 419		A/T	A/T	AT	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: The initial target of 85 000 hectares was based on the baseline BioNet calculated in 2009. However, some natural vegetation has been lost to development, hence the lower value now. **Remedial Action:** The value will be adjusted in the mid-year adjustments budget process.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			
	9.C Severe/Moderate dehydration in children under the age of five presenting at City health facilities with diarrhea (%)	AT	AT	AT	A/T	A/T	AT	**Community Services and Health** Z Mandlana
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 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)	6.15%	6.27%	●	6.15%	6.27%	●	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	10.B Days in a year that Vleis are open (%)	AT	AT	AT	A/T	A/T	AT	**Water and Sanitation** L. Manus
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			
11. Quality and safe parks and recreation facilities	11.A Recreation and Parks open space mowed according to annual mowing plan (%)	AT	AT	AT	A/T	A/T	AT	**Community Services and Health** Z Mandlana
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Transport								
12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	12.A Passengers transported for each scheduled kilometer travelled by MyCiTi buses (ratio)	1.15	1.01	Well below	1	1.05	Above	**Urban Mobility** D Campbell
		Reason for Variance: The effects of the mini-bus taxi strike in quarter 1 continues to affect the achievement of this indicator as it is measured cumulatively. The performance in quarter 2 partially offset the underachievement in quarter 1. At the time of setting the target, it was anticipated that the MyCiTi system would become more operationally effective including obtaining organic growth in passenger journeys, in particular on the N2 Express service. This, however, did not fully materialise as a result of N2 Express bus shortages and therefore resulted in a reduction in the N2 Express service. This had a negative effect on the indicator. **Remedial Action:** The department is continuing to improve efficiency and effectiveness of the MyCiTi Service. The target is to be reviewed and adjusted if necessary in order to be realistic and aligned with the current state and dynamics of the MyCiTi service.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	12.B Passenger journeys travelled on MyCiTi buses (number)	9 300 000	9 172 877	Below	9 450 000	9 870 775	Above	**Urban Mobility** D Campbell
		Reason for Variance: The effects of the mini-bus taxi strike in quarter 1 continues to affect the achievement of this indicator as it is measured cumulatively. The performance in quarter 2 partially offset the underachievement of this indicator in quarter 1.It is anticipated that previous underachievement will be completely offset by the end of quarter 4. **Remedial Action:** No further action required.			**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)	A/T	A/T	A/T	A/T	A/T	AT	**Urban Mobility** D Campbell
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 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)	60	84.5	Well Above	35	69.3	Well Above	**Urban Mobility** D Campbell
		Reason for Variance: Most of the projects started earlier due to the fact that term contracts were in place, resulting in efficiency. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** There has been a concerted effort to plan and begin implementation earlier in the financial year. Combined with the contracts being in place, this has enabled us to exceed the targets set. **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)	28	21.06	Well Above	28	15.36	Well Above	**Urban Mobility** D Campbell
		Reason for Variance: An actual reported lower than the target reflects good performance in this instance. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Well above target. An actual reported lower than the target reflects good performance in this instance. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: A Resilient City								
14. A Resilient City	14.A Public safety awareness and preparedness sessions held in the communities (number)	230	304	Well Above	230	293	Well Above	**Safety and Security** V Botto
		Reason for Variance: During Q2 there has been a rise in weather warnings and an increase in incidents (informal settlement fires and Simons Town Fire). As a result, there has been a corresponding increase in frequent updates on social media platforms and a higher number of media enquiries. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The number of fire awareness programs increased due to the escalating occurrence of informal settlement fires. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	14.B New Disaster Risk Management volunteers recruited (number)	AT	AT	AT	A/T	A/T	AT	**Safety and Security** V Botto
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✔ **Above** ● **On target** ▲ **Below** ● **Well below** ✖ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. A Resilient City	14.C Storm water cleaning budget spend (%)	30%	39%	●	30%	44.85%	✔	**Urban Mobility** D Campbell
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The cleaning program is ahead of schedule. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: A more spatially integrated and inclusive city								
15. A more spatially integrated and inclusive city	15.A Local neighbourhood plans approved for mixed-use development (number)	AT	AT	AT	A/T	A/T	AT	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			
Priority: A Capable and Collaborative City Government								
16. A Capable and Collaborative City Government	16.A Community satisfaction City-wide survey (score 1–5)	AT	AT	AT	A/T	A/T	AT	**Future Planning and Resilience** G Morgan
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			
	16.B Opinion of independent rating agency	High investment rating	High investment rating	▲	High investment rating	High investment rating	▲	**Finance** K Jacoby
		Reason for Variance: On target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** On target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 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	Clean Audit Outcome	Above	Unqualified Audit Opinion	Unqualified audit opinion with no findings.	On target	**Finance** K Jacoby
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** On target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.D Total Capital Expenditure as a percentage of Total Capital Budget (FM1.11)	33%	31.99%	Below	40%	35.00%	Below	**Finance** K Jacoby
		Reason for Variance: Immaterial variance. **Remedial Action:** No remedial action required.			**Reason for Variance:** Targets were based on the Original Budget, while the Council approved an adjustments budget for August 2024 to accommodate roll-overs from the 2023/24 financial year. It should be noted that the majority of roll-overs were allocated to internally generated funds and borrowings, as grant approvals were still pending. As a result, the City chose to fund these grants from its own resources temporarily, until January 2025. Additionally, there has been a concerted effort to encourage line functions to commit to and spend on capital purchases earlier in the financial year. This approach ensures sufficient resources are available later in the year for more complex projects and allows greater focus on addressing potential issues that may arise. **Remedial Action:** To be monitored by department for continious improvements.			
	16.E Cash/cost coverage ratio (NKPI)	1.81:1	1.42:1	Well below	1.7:1	2:1	Above	**Finance** K Jacoby
		Reason for Variance: Indicator 16.E compensated by the positive indicator 16.G. These two KPI's are interrelated to ensure a cost effectiveness strategy at all times. Within Treasury risk parameter of 1.5 times. **Remedial Action:** No remedial action required.			**Reason for Variance:** Above target. **Remedial Action:** No remedial action required.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance Target	2023/2024 Quarter 2 Performance Actual	2023/2024 Quarter 2 Performance Status	2024/2025 Quarter 2 Performance Target	2024/2025 Quarter 2 Performance Actual	2024/2025 Quarter 2 Performance Status	Directorate and Responsible Executive Director
16. A Capable and Collaborative City Government	16.F Net Debtors to annual income (NKPI)	18.52%	16.38%	Above	19.53%	14.95%	Above	**Finance** K Jacoby
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** An analysis of the debtors' book in relation to generated sales (revenue) shows that when actual figures are lower than target figures, it indicates a positive outcome of over-collection from debtors. **Remedial Action:** To be monitored by line department for continuous improvements			
	16.G Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) (FM2.1)	23.50%	17.85%	Above	31.79%	20.20%	Well Above	**Finance** K Jacoby
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** 16.G evaluates the billed revenue generated in relation to our borrowings. A lower actual figure indicates that we are generating enough revenue to cover our debt obligations, which is a positive outcome for our organisation. **Remedial Action:** To be monitored by line department for continuous improvements.			
	16.H Kilometres of fibre infrastructure for broadband connectivity installed (kilometres)	22.5	24.136	Above	Removed	Removed	Removed	**Corporate Services** E Sass
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** This key performance indicator was removed from the corporate scorecard during the 2023/2024 amendment period. **Remedial Action:** No further action.			

2024/2025 QUARTER 2 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Performance			2024/2025 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.I Employees from the employee equity (EE) designated groups in the three highest levels of management (%)(NKPI)	75%	75.55%		76%	76.90%		**Future Planning and Resilience** G Morgan
		Reason for variance: Above target. **Remedial action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for variance:** Above target. **Remedial action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.J Budget spent on implementation of Workplace Skills Plan (%) (NKPI)	30%	48.89%		30%	36.75%		**Corporate Services** E Sass
		Reason for Variance: The majority of Directorates have already made payments to Tertiary institutions. This is usually paid in Quarter 3 and Quarter 4. An increase in recruitment resulted in the need to train new staff to meet operational requirements. The smart driver tender has ended 31 December 2023. Therefore, this training was prioritised. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** There was a significant influx of internal financial support payments from line departments for the 2024 Academic Year. Additionally, the legislative training tender concluded in December 2024, with a high level of training by City employees. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.K Percentage of official complaints responded to through the municipal complaint management system (GG2.31)	90%	92.00%		90%	91.16%		**Corporate Services** E Sass
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 1.2

2024-2025 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT

CAPE TOWN STADIUM

2024/2025 QUARTER 2 PERFORMANCE REPORT - CAPE TOWN STADIUM

Well Abov | Abov | On target | Belov | Well b w | AT - Annual Target

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2 Target	2023/2024 Quarter 2 Actual	2023/2024 Quarter 2 Status	2024/2025 Quarter 2 Target	2024/2025 Quarter 2 Actual	2024/2025 Quarter 2 Status
Priority: Economic Growth							
1. Increased Jobs and Investment in the Cape Town economy	Spectator attendance at the DHL Stadium (number)	411 351	331 444	Well below	430 000	481 080	Well above
		Reason for Variance: During Q1, the DHL Stadium replaced the pitch which resulted in no bowl events being hosted during this period. The reduction in the number of large capacity crowd events continue to be reflected in the accumulative results. **Remedial Action:** Significant increase in the number of spectator attendance in quarter two compared to quarter one. The entity exceeded the quarter two target but due to the lower attendance in quarter one the actual cumulative number is less than the cumulative target for quarter two. Number of spectator for the remaining quarter three and four is expected to increase and will will make up for the spectator numbers lost during quarter 1.			**Reason for variance:** The Stadium were able to host additional football fixtures including the AFCON qualifier between Bafana Bafana and South Sudan. **Remedial Action:** Continue to support and encourage event organisers with their marketing of events.		
	Events hosted (number)	60	71	Well above	65	67	Above
		Reason for Variance: During Q2, increased interest from the film industry to host events at the DHL Stadium, particularly the international fashion sector ahead of the North hemisphere winter fashion.Numerous shoots took place increasing the events total. **Remedial Action:** Continue to maintain momentum.			**Reason for variance:** Slightly above target due to hosting additional football fixtures. **Remedial Action:** Continue to maintain momentum.		
Priority: Public Space, Environment and Amenities							
11: Quality and safe parks and recreation facilities supported by community partnerships	Compliance with approved Repairs and Maintenance Programme (%)	100%	100%	On target	100%	100%	On target
		Reason for Variance: On Target **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** On Target **Remedial Action:** Continue to maintain momentum.		
	Compliance with the Occupational Health and Safety Act (Act 85 of 1993) and regulations (%)	100%	100%	On target	100%	100%	On target
		Reason for Variance: On Target **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** On Target **Remedial Action:** Continue to maintain momentum.		

2024/2025 QUARTER 2 PERFORMANCE REPORT - CAPE TOWN STADIUM

Well Abov | Abov | On target | Belov | Well b v | AT - Annual Target

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2			2024/2025 Quarter 2		
		Target	Actual	Status	Target	Actual	Status
Priority: A Capable and Collaborative City Government							
16: A capable and collaborative city government	Achievement of own projected revenue (%)	25%	33.64%		35%	65.46%	
		Reason for Variance: The entity hosted forty (40) events during the quarter under review of which twelve (12) were bowl, twenty (20) non-bowl and eight (8) film shoots events. The entity also received income from the DHL naming rights contract as well as rights fees and rebates income from its service providers as negotiated in their contract. Non Bowl And Film Shoot Events were substantially more than what was anticipated in this quarter, which resulted in an increase in the revenue amount received. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** The entity was able to host additional events than initially anticipated, as well as the successful hosting of the South Africa vs New Zealand test match during Q1 which generated significant revenue for the entity, leading to a cumulative over achievement. **Remedial Action:** Continue to maintain momentum.		
16: A capable and collaborative city government	Opinion of the Auditor-General	Annual Financial Statements submitted to AG	Annual Financial Statements submitted to AG		Clean audit outcome	Clean audit outcome	
		Reason for Variance: On Target **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** On Target **Remedial Action:** Continue to maintain momentum.		
	Budget spent on implementation of the WSP (%)	50%	39.0%		40%	30%	
		Reason for Variance: The target was not reached due to the many events hosted at the Stadium preventing staff time for training. This should be rectified in the two quarters upcoming. Expenditure of R16 000 in this quarter is not reflecting as yet on the system which would have significantly increased the percentage spent **Remedial Action:** The financial reconciliations are always after the reporting deadline and as such while training has been completed the measurement refers to the budget spend which has not been captured for the period as yet. Focus will be on training interventions for staff in the upcoming quarter when the Stadium has less events and staff agreeable to schedule interventions.			**Reason for Variance:** Financial Management Programme Invoices were to be finalised prior to the end of December , but was delayed by Corporate . The impact is R40 000 which would have represented a percentage of 58%. **Remedial Action:** Corporate Finance to be engaged via the HR corporate working committee to ensure financial processes due for completion at the end of each quarter is complied with.		
16: A capable and collaborative city government	Employees from the EE designated groups in the three highest levels of management (%)	80%	40%		80%	60%	
		Reason for Variance: Of the top three levels of management two out of the five positions are seconded positions. The other two are EE (Employment Equity) Appointed positions with one vacancy, hence the percentage being below the target. **Remedial Action:** The entity appointed an employee from the EE (Employment Equity) designated goup in the top structure of this quarter. The one vacancy in the top structure is intended to be advertised in the new quarter and consideration will be given to fill it with an candidate from the EE designated group.			**Reason for Variance:** 5 Positions currently make up the top three levels of management. Three of these positions are from the Employment Equity designated groups. **Remedial Action:** Vacancies in the top three levels of management wil be filled when current incumbents vacate their positions due to resignation/retirement, taking into consideration the Employment Equity designated groups.		

CITY OF CAPE TOWN
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2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 1.3

2024-2025 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT

CAPE TOWN INTERNATIONAL CONVENTION CENTRE

2024/2025 QUARTER 2 PERFORMANCE REPORT - CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC)

Well Above **Above** **On target** **Below** **Well below** **Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2			2024/2025 Quarter 2		
		Target	Actual	Status	Target	Actual	Status
Priority: Economic Growth							
1. Increased jobs and investment in the Cape Town economy	International events hosted (number)	17	24		23	37	
		Reason for Variance: Short term international events booked during the period that were not in the forecast. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** Events contracted above budgeted assumptions for the period. **Remedial Action:** Continue to maintain momentum.		
	Total events hosted (number)	195	211		220	189	
		Reason for Variance: Short term events booked during the period that were not in the forecast. **Remedial Action:** Maintain the momentum			**Reason for Variance:** Event numbers have reduced due to larger events being booked (indicative in the international events) impacting on availability and event numbers. **Remedial Action:** The shortfall in the number of events is balanced by the higher revenue earned from the large events hosted. The entity will continue to secure higher yielding events. The target has been adjusted downwards in the adjustment budget to reflect the change to the larger and higher yielding events hosted.		
	Annual total salary cost spent on training of permanent and temporary staff (%)	2%	4%		2%	6.6%	
		Reason for Variance: Training activities increased during the period as new recruits were trained and refresher training of all staff was undertaken. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** Adult basic education (ABET) and AIPC Africa Academy, Learnerships, Sommelier and compliance training were done. **Remedial Action:** Continue to maintain momentum.		
	Minimum aggregate score for all CTICC internal departments and external suppliers (%)	80%	84%		80%	77%	
		Reason for Variance: Good customer service provided to clients. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** The lower customer satisfaction score for the quarter is due to CTICC not delivering a consistent level of service as well as clients scoring the CTICC lower in the surveys showing their dissatisfaction in instances where they believe the CTICC is too rigid in its processes and contracting. i.e. Full payment required before an event starts. **Remedial Action:** Staff training has been arranged to improve the consistency of services delivery		
creased jobs and investment in the Cape Town economy	B-BBEE spend (%)	70%	88%		75%	91%	
		Reason for Variance: Contracts issued are with suppliers holding valid BEE certificates. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** Contracts issued are with suppliers holding valid BEE certificates. **Remedial Action:** Continue to maintain momentum.		
	Students employed (number)	3	4		6	41	
		Reason for Variance: Opportunitiy provided to appoint a greater number of students. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** Culinary students from hospitality schools were given short term employment opportunities. **Remedial Action:** Continue to maintain momentum.		
		3	6		4	5	

2024/2025 QUARTER 2 PERFORMANCE REPORT - CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC)							
Well Above	Above	On target	Below	Well below	Annual Target		
IDP Objective	Key Performance Indicator	2023/2024 Quarter 2			2024/2025 Quarter 2		
		Target	Actual	Status	Target	Actual	Status
1. In	Graduates employed (number)	**Reason for Variance:** Opportunitiy provided to appoint a greater number of students. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** Graduates were taken on early on request from departments. **Remedial Action:** Continue to maintain momentum.		

2024/2025 QUARTER 2 PERFORMANCE REPORT - CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC)

Well Above | **Above** | **On target** | **Below** | **Well below** | **Annual Target**

IDP Objective	Key Performance Indicator	2023/2024 Quarter 2			2024/2025 Quarter 2		
		Target	Actual	Status	Target	Actual	Status
Priority: A Capable and Collaborative City Government							
16. A capable and collaborative city government	Employees from the EE designated groups in the three highest levels of management (%)	75%	86.20%		80%	81%	
		Reason for Variance: Recruited an employee within the designated group. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** Target achieved. **Remedial Action:** Continue to maintain momentum.		
16. A capable and collaborative city government	Maintain five-star tourism grading through effective management of maintenance quality service delivery.	Achieve 100% of approved targets on asset maintenance plan	Achieved 100% of approved targets on asset maintenance plan		Achieve 100% of approved targets on asset maintenance plan	Achieve 100% of approved targets on asset maintenance plan	
		Reason for Variance: On Target. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** On Target. **Remedial Action:** Continue to maintain momentum.		
	Achievement of annual budgeted operating profit (%)	45%	1154%		100%	146%	
		Reason for Variance: Events held achieved good returns and costs were well managed resulting in a greater Earnings Before Interest Tax Depreciation and Amortisation (EBITDA) achieved. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** Higher than budgeted growth in large and high yielding events. **Remedial Action:** Continue to maintain momentum.		
	Total number of capital projects for the year completed or committed (%)	55%	74%		55%	95%	
		Reason for Variance: Projects carried-over from 2023 were completed and current projects commenced. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** An opportunity to conduct work ahead of the busy season was utilised. **Remedial Action:** Continue to maintain momentum.		
	Opinion of the Auditor-General	Clean audit outcome for 2022/23	Clean Audit achieved for 2022/23		Clean audit achieved for 2023/24	Clean audit achieved for 2023/24	
		Reason for Variance: On Target. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** On Target. **Remedial Action:** Continue to maintain momentum.		
16. A capable and collaborative city government	Cash/cost coverage ratio	2.8 Times	5.8 times		4.2 times	9.5 times	
		Reason for Variance: Costs are well managed in the operations as well as the retention of cash generated by operations have increased. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** Higher than budgeted growth in large and high yielding events and increased client deposits and early cut-off for December 2024. **Remedial Action:** Continue to maintain momentum.		
	Net debtors to annual income	14%	4%		12%	3.30%	
		Reason for Variance: The debtors book is being maintained and managed daily to collect debt resulting in the lower percentage to revenue. **Remedial Action:** Continue to maintain momentum.			**Reason for Variance:** Good debtors management and higher revenue resulting in a lower % **Remedial Action:** Continue to maintain momentum.		

CITY OF CAPE TOWN
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2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.1

2024-2025 CORPORATE SCORECARD

CITY OF CAPE TOWN TARGETS (2024-2025 MID-YEAR REVIEW)

2024-2025 Mid-Year Amendments to the City's Corporate Scorecard										
Alignment to IDP	Corporate Objective	Indicator Reference No (CSC,Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2022/2023	Baseline 2023/2024	Actual Q2 Achieved 2024/2025	Targets		Adjustment Budget Motivation
Priority								2024/2025 Quarter 3	2024/2025 Quarter 4	
Basic Services	2. Improved access to quality and reliable basic services	2.B	Water and Sanitation	Toilets provided in informal settlements (number) (NKPI)	5 215	6 486	3 186	Current Target: 1 700 **Proposed Target: 3 200**	3 500	The efficient processes in place yielded positve performance achievements. The 2024/2025 Q3 & Q4 proposed targets are therefore required to be adjusted.
BASIC SERVICES	2. Improved access to quality and reliable basic services	2.D	Energy (L)	Subsidised electricity connections installed (number) (NKPI)	2 440	1 578	177	Current Target: 1 125 **Proposed Target: 500**	Current Target: 1 500 **Proposed Target: 750**	The delay in the deviation tender DP8716_2024/25 was not finalised hence the significant reduction in quarterly targets required. The above mentioned tender can now be accessed, however the contractors are not yet ready to commence on site as the necessary Contractor Documents are in the process of being compiled. Documentation is anticipated to be finalised end February 2025, the EPWP process will be initiated (approximately a 2-month process if there are no delays), which then leaves 2-3 months of the financial year for execution on site and project close-out. Due to the delayed contractor start-up the target of quarter 3 and quarter 4 will not be met and an amendment is proposed.
Basic Services	2. Improved access to quality and reliable basic services	3.A	Energy (L)	Installed capacity of approved embedded generators on the municipal distribution network (EE4.12)	6.84 MVA	28.764 MVA	176.23 MVA	Current Target: 137.5 MVA **Proposed Target: 149.5MVA**	Current Target: 10MVA **Proposed Target: 152 MVA**	Target amended to account for the fact that the proposed target for 2024/25 was already achieved in the 2023/24 financial year. Target amendment is therefore to account for the higher than anticipated baseline value. The formula for calculating the indicator results changed to include the baseline and any changes that occurs during the year. This is to align to the circular 88 indicator EE 4.12. The formula takes into account new commissions and de-commissions, which could result in total reduction in the performance results, therefore the targets proposed are aligneded to overall net effect.
Basic Services	3. End load-shedding in Cape Town over time	3.B	Energy (L)	Load-shedding level variance (%)	14.02%	20.42%	25%	Current Target: 16% **Proposed Target: 16%**	Current Target: 40% **Proposed Target: 16%**	The loadshedding mitigation technologies currently available do not permit the original target to be achieved should higher stages of loadshedding occur. The City does not have enough loadshedding mechanisms in place to meet the higher targets in the case Eskom implements higher stages of loadshedding.
A Capable and Collaborative City Government	16 A Capable and Collaborative City Government	16.G/FM2.1	Finance (L)	Percentage of total operating revenue to finance total debt (Total Debt (borrowings) / Total Operting Revenue) (FM2.1)	21.18%	12.23%	20.20%	Current Target: 31.79% **Proposed Target: Annual Target**	42.8% **Proposed Target: 42.8%***	Target amendment to align the frequency of reporting from quarterly to annual, according to the National Treasury's C88 Technical Indicator Description (TID). Q4 target will be amended after the approval of the Adjustments Budget in January 2025. *Note to be added to the target.
Housing	7. Increased supply of affordable, well located homes	7.B	Human Settlements (L)	7.B Human Settlement top structures (houses) provided (number)	1 811	1 854	1 372	Current Target: 850 **Proposed Target: 1 400**	1 860	The Goodwood Station Social Housing Project was completed earlier than the anticipated and the Greenville and Macassar housing projects are ahead of the construction programme.
Safety	5. Effective law enforcement to make communities safer	5.A	Safety and Security (L)	5.A Drone flights used for safety and security activities (number)	930	2 835	1 527	Current Target: 450 **Proposed Target: 2 010**	Current Target: 550 **Proposed Target: 2 490**	The efficient processes in place yielded positive performance achievements. The 2024/2025 Q3 & Q4 proposed targets are therefore required to be adjusted.
Safety	5. Effective law enforcement to make communities safer	5.C	Safety and Security (L)	Closed-Circuit Television (CCTV) detected incidents relayed to responders (number)	22 498	43 457	33 777	Current Target: 6 900 **Proposed Target: 35 000**	Current Target: 9 200 **Proposed Target: 45 000**	The efficient processes in place yielded positive performance achievements, the monitoring of the surveillance systems, with the availabilty of patrollers to respond to camera incidents. The 2024/2025 Q3 & Q4 proposed targets will be achieved and therefore targets adjustment required.
Safety	6. Strengthen Partnerships for safer communities	6.B	Safety and Security (L)	Client satisfaction survey neighbourhood watch support programme (%)	100%	96.55%	100%	Current Target: 77% **Proposed Target: 96%**	Current Target: 77% **Proposed Target: 96%**	The increased performance achieved for this indicator is based on the Neighbourhood Watch satisfaction with the services provided by the City. The target increase is therefore required based on the positive survey results achieved.

ANNEXURE 2.1: 2024-2025 CORPORATE SCORECARD - CITY OF CAPE TOWN - TARGETS (2024-2025 MID-YEAR REVIEW)

2024-2025 Mid-Year Amendments to the City's Corporate Scorecard

Alignment to IDP Priority	Corporate Objective	Indicator Reference No (CSC,Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2022/2023	Baseline 2023/2024	Actual Q2 Achieved 2024/2025	Targets 2024/2025 Quarter 3	Targets 2024/2025 Quarter 4	Adjustment Budget Motivation
Transport	13 Safe and quality roads for pedestrians, cyclists and vehicles	13.A	Urban Mobility (L)	Surfaced road resurfaced (km)	180.2	182.6	69.3	Current Target: 75 **Proposed Target: 90**	Current Target: 120 **Proposed Target: 150**	Additional budget was obtained via the Srategic Management Framework (SMF) (opex) process for Road infrastructure Management (RIM) Repairs and Maintenance which as per SMF process is to be effected in the amendment budget for 2024/2025. Therefore a target increase is required.
Basic Services	2. Improved access to quality and reliable basic services	2.A	Water & Sanitation (L)	Taps provided in informal settlements (number) (NKPI)	769	811	169	450	Current target: 700 **Proposed Target: 750**	Aligning the Integrated Development Plan (IDP) target with the Water and Sanitation Service Delivery and Budget Implemention Plan (SDBIP) target.
A Capable and Collaborative City Government	A Capable and Collaborative City Government	16.D	Finance (L)	**Current indicator name:** 16.D Total capital expenditure as a percentage of total capital budget (FM1.11) **Proposed Indicator name:** 16.D Total capital expenditure as a percentage of total capital budget**~~(FM1.11)~~**	92.30%	90.30%	35%	No amendment	No amendment	Amendment of KPI name to exclude Circular 88 reference in line with Addendum 6.
Transport	: Safe and quality roads for pedestrians, cyclists and vehicles	13.B	Urban Mobility (L)	**Current indicator name:** 13.B Number of potholes reported per 10 km of municipal road network (TR6.2) **Proposed Indicator name:** 13.B Number of potholes reported per 10 km of municipal road network **~~(TR6.2)~~**	27.91	27.15	Q2 Performance not available as yet	No amendment	No amendment	Amendment of KPI name to exclude Circular 88 reference in line with Addendum 6
Basic Services	4. Well-managed and modernised infrastructure to support economic growth	4.C	Water & Sanitation (L)	Total augmented water capacity in mega litres per day (MLD)	23.92 MLD	42.83 MLD	Annual Target	Annual Target	Current Target: 42 MLD **Proposed Target: 42.83 MLD**	Aligning year-end target with current achievement due to improved achievement.

* Financial KPI targets proposed are preliminary and may change after the approval of the 2024/2025 Mid-year Adjustments Budget.

……………………………………………………
Mayor: Geordin Hill-Lewis

Date:-……………………………..

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2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.2

2024-2025 CORPORATE SCORECARD - CITY OF CAPE TOWN

DEFINITIONS
(2024-2025 MID-YEAR REVIEW)

2024-2025 Mid-Year Amendments to the City's Corporate Scorecard						Annexure 2.2
Alignment to IDP Priority	Corporate Objective	Indicator Reference No (CSC,Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Proposed amendment	Adjustment Budget Motivation
A Capable and Collaborative City Government	16 A Capable and Collaborative City Government	16.E/FM3.11	Finance (L)	Cash/Cost Coverage Ratio	Current Definition: 16.E Cash/Cost Coverage ratio The ratio indicates the ability to meet at least monthly fixed operating commitments from cash and short-term investments , without collecting any additional revenue during that month (excluding unspent conditional grants). **Proposed Definition:** **FM3.11 Cash/Cost Coverage ratio** **The ratio indicates the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investments, without collecting any additional revenue, during that month.**	Indicator replacement - C88 indicator FM3.11 replaces indicator 16.E Targets will be amended after the approval of the Adjustments Budget in January 2025.
Economic Growth	Increased jobs and investment in the Cape Town economy	1.A/ HS2.22	Spatial Planning and Environment	Average number of days taken to process building plan applications of less than 500 square meters (HS2.22)	Current Definition: The indicator measures the number of days a building plan application to the municipality takes to be processed, from the date of submission of all required information to the date of communication of the initial adjudication results of that application, on average, per application. Measures of the time taken to process appeals of the initial decision, sometimes expressed in relation to "amendment letters" or in terms of a "date of first refusal" are not included within the measurement. Each submission of a complete building plan application starts a new processing cycle for the purpose of the indicator. **Proposed Definition:** **The indicator measures the number of days a building plan application to the municipality takes to be processed, from the date of submission of all required information to the date of communication of the initial adjudication results of that application, on average, per application. Measures of the time taken to process appeals of the initial decision, sometimes expressed in relation to "amendment letters" or in terms of a "date of first refusal" are not included within the measurement. Each submission of a complete building plan application starts a new processing cycle for the purpose of the indicator.**	Alignment to Circular 88 TID definition in line with Addendum 6
Transport	A Sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	13.B	Urban Mobility	Number of potholes reported per 10kms of municipal road network ~~**(TR6.2)**~~	Current Definition: The indicator measures the number of potholes reported to the municipality normalised for the length of the municipality's surfaced road network. A municipal road network typically consists of residential roads and roads in built-up areas within its borders, that allow for the movement of goods, services and people that are the responsibility of the municipality to maintain. Potholes are defined as a depression in a road surface, usually asphalt pavement, where traffic has removed broken pieces of the pavement. It is usually the result of water in the underlying soil structure and traffic passing over the affected area. This indicator does not count multiple reports of the same pothole at the same location. **This indicator is worded such that potholes are counted once and only once they have been reported, signalling awareness of and dissatisfaction with road quality by the public.** Each municipality may have different systems or protocols to determine when it receives multiple reports for the same pothole. The Standard Operating Procedure by the municipality for the indicator should be instructive in this regard. **Proposed Definition:** The indicator measures the number of potholes reported to the municipality normalised for the length of the municipality's surfaced road network. A municipal road network typically consists of residential roads and roads in built-up areas within its borders, that allow for the movement of goods, services and people that are the responsibility of	In line with the latest audit outcome the definition is amended to address the internal control deficiency and to ensure a more accurate uditable reporting.

2024-2025 Mid-Year Amendments to the City's Corporate Scorecard						Annexure 2.2
Alignment to IDP Priority	Corporate Objective	Indicator Reference No (CSC,Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Proposed amendment	Adjustment Budget Motivation
					the municipality to maintain. Potholes are defined as a depression in a road surface, usually asphalt pavement, where traffic has removed broken pieces of the pavement. It is usually the result of water in the underlying soil structure and traffic passing over the affected area. This indicator does not count multiple reports of the same pothole at the same location~~. **This indicator is worded such that potholes are counted once and only once they have been reported, signalling awareness of and dissatisfaction with road quality by the public.**~~ Each municipality may have different systems or protocols to determine when it receives multiple reports for the same pothole. The Standard Operating Procedure by the municipality for the indicator should be instructive in this regard.	
Economic Growth	Increased jobs and investment in the Cape Town economy	1.B/ LED 3.13	Spatial Planning and Environment	Average number of days taken to process building applications of 500 square meters or more (LED3.13)	Current Definition: The indicator measures the number of days building plan applications of 500 square meters or more take to be processed, from the date of submission of all required information to the date of communication of the initial adjudication results of that application, on average, per application. Whether a large building plan application is for commercial or residential purposes does not have a bearing as the proxy of 500 square meters or more is used in this instance. Measures of the time taken to process appeals of the initial decision, sometimes expressed in relation to "amendment letters" or in terms of a "date of first refusal" are not included within the measurement. Each submission of a complete building plan application starts a new processing cycle for the purpose of the indicator. **Proposed Definition:** **The indicator measures the number of days building plan applications of 500 square meters or more take to be processed, from the date of submission of all required information to the date of communication of the initial adjudication results of that application, on average, per application. Whether a large building plan application is for commercial or residential purposes does not have a bearing as the proxy of 500 square meters or more is used in this instance. Measures of the time taken to process appeals of the initial decision, sometimes expressed in relation to "amendment letters" or in terms of a "date of first refusal" are not included within the measurement. Each submission of a complete building plan application starts a new processing cycle for the purpose of the indicator.**	

* Financial KPI targets proposed are preliminary and may change after the approval of the 2024/2025 Mid-year Adjustments Budget.

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2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.3

2024-2025 CORPORATE SCORECARD - CTICC

TARGETS
(2024-2025 MID-YEAR REVIEW)

2024-2025 Mid-Year Amendments to the Cape Town International Convention Centre (CTICC)										Annexure 2.3
Alignment to IDP	Corporate Objective	Indicator Reference No (CSC,Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2022/2023	Baseline 2023/2024	Actual Q2 Achieved 2024/2025	Targets		Adjustment Budget Motivation
Priority								2024/2025 Quarter 3	2024/2025 Quarter 4	
Economic Growth	1. Increased jobs and investment within the Cape Town economy	n/a	CTICC	International events hosted (Number)	33	43	37	Current Target: 29 **Proposed Target: 41**	Current Target: 34 **Proposed Target: 45**	Lead time of certain international events have reduced thus influencing the increase in International events.
Economic Growth	1. Increased jobs and investment within the Cape Town economy	n/a	CTICC	Total events hosted (Number)	427	368	189	Current Target: 335 **Proposed Target: 285**	Current Target: 445 **Proposed Target: 380**	Event numbers have reduced due to larger events been booked (indicative in the international events) impacting on availability and event numbers.
Economic Growth	1. Increased jobs and investment within the Cape Town economy	n/a	CTICC	Annual total salary cost spent on training of permanent and temporary staff (%)	5.30%	8.70%	6.6%	Current Target: 3% **Proposed Target: 4%**	Current Target: 4% **Proposed Target: 5%**	Higher spend on training for new and current staff
Economic Growth	1. Increased jobs and investment within the Cape Town economy	n/a	CTICC	Students employed (Number)	13	40	41	Current Target: 8 **Proposed Target: 30**	Current Target: 10 **Proposed Target: 33**	Students taken from culinary schools and the YES! Program
Economic Growth	1. Increased jobs and investment within the Cape Town economy	n/a	CTICC	Graduates employed (Number)	4	8	5	Current Target: 5 **Proposed Target: 7**	Current Target: 6 **Proposed Target: 7**	Additional Graduate to be placed in departments
A Capable and collaborative City Government	16. A Capable and collaborative City Government	n/a	CTICC	Cash/cost coverage ratio (NKPI)	5.4 times	6 times	9.5 times	Current Target: 4.5 times **Proposed Target: 5.2 times**	Current Target: 4.5 times **Proposed Target: 5.6 times**	Higher cash resources at year-end
A Capable and collaborative City Government	16. A Capable and collaborative City Government	n/a	CTICC	Net Debtors to annual income (NKPI)	2.90%	4.20%	3.3%	Current Target: 7.0% **Proposed Target: 7.5%**	Current Target: 3.5% **Proposed Target: 4.0%**	Considering the impact of the debtors balance in 2024 when a public sector client owes a significant amount at year end.

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2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.4

2024-2025 MFMA CIRCULAR 88 SCORECARD

(2024-2025 MID-YEAR REVIEW)

2024-2025 Mid-year Amendments to Circular 88 Scorecard										Annexure 2.4		
Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Baseline 2022/2023	Baseline 2023/2024	Actual Q2 Achieved 2024/2025	Targets 2024/2025 Quarter 3	Targets 2024/2025 Quarter 4	Adjustment Budget Motivation
Economic Growth	1. Increased Jobs and Investment in the Cape Town Economy	LED1. Growing inclusive local economies	Corporate Services	Output	LED1.31 Number of individuals connected to apprenticeships and learnerships through municipal interventions	N/A	1 053	440	1579	Current Target: 392 **Proposed Target: 1 568**	Current Target: 1 568	**Target amendment:** Targets are aligned to the current opportunities in the City as the Learnerships of Safety and Security are now included in the measurement.
Economic Growth	1. Increased Jobs and Investment in the Cape Town Economy	Current C88 Outcome: LED1. Growing inclusive local economics **Proposed C88 Outcome: LED1. Growing inclusive local economies**	N/A - National	Outcome	LED1.2 Percentage change in the number of individuals in formal employment	N/A	New	New	AT	AT	Current target: Nil Target **Proposed Target: 0[1]**	**C88 Outcome Amendment:** Correct spelling error in the IDP. **Target amendment:** Indicator removed from the barriers and challenges annexure. The data is outside of the control of the City, and is a National Treasury reporting responsibility. Therefore no risk exist for the City. The target setting of zero is as a result of no baseline data being available to set a more accurate target. **Footnote 1 (for the use of a zero target):** No baseline data available as the indicator is new. The data is outside of the control of the City, and is a National Treasury reporting responsibility.
Economic Growth	1. Increased Jobs and Investment in the Cape Town Economy	Current C88 Outcome: LED1. Growing inclusive local economics **Proposed C88 Outcome: LED1. Growing inclusive local economies**	N/A - National	Outcome	LED1.6 Percentage change in the number of formal micro and small firms	N/A	New	New	AT	AT	Current target: Nil Target **Proposed Target: 0[1]**	**C88 Outcome Amendment:** Correct spelling error in the IDP. **Target amendment:** Indicator removed from the barriers and challenges annexure. The data is outside of the control of the City, and is a National Treasury reporting responsibility. Therefore no risk exist for the City. The target setting of zero is as a result of no baseline data being available to set a more accurate target. **Footnote 1 (for the use of a zero target):** No baseline data available as the indicator is new. The data is outside of the control of the City, and is a National Treasury reporting responsibility.
Economic Growth	1. Increased Jobs and Investment in the Cape Town Economy	LED2. Improved levels of economic activity in municipal economic spaces	Finance	Output	LED2.12 Percentage of the municipality's operating budget spent on indigent relief for free basic services	N/A	3.9%	Current Baseline: 4% **Proposed Baseline: Nil target**	Nil target	Nil target	Current Target: 4% **Proposed Target: Nil target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers). Furthermore, the target change is to align to the Corporate SDBIP.
Economic Growth	1. Increased Jobs and Investment in the Cape Town Economy	LED3. Improved levels of economic activity in municipal economic spaces	Spatial Planning & Environment	Output	LED3.13 Average number of days taken to process building applications of 500 square meters or more	1.B	28.69	4.53	33.52 days	35 days	Current Target: 12 days **Proposed Target: 35 days**	**Target amendment:** The target change is to align to the Corporate SDBIP and the Corporate Scorecard indicator (1.B).
Economic Growth	1. Increased Jobs and Investment in the Cape Town Economy	HS2. Improved functionality of the residential property market	Spatial Planning & Environment	Output	HS2.22 Average number of days taken to process building plan applications of less than 500 square meters	1.A	13.78	22.81	25.39 days	25 days	Current Target: 12 days **Proposed Target: 25 days**	**Target amendment:** The target change is to align to the Corporate SDBIP and the Corporate Scorecard indicator (1.A).
Basic Services	2. Improved access to quality and reliable basic services	WS4. Improved quality of water (incl. wastewater)	Water & Sanitation	Output	WS4.11 Percentage of water treatment capacity unused	N/A	48.1%	Current Baseline: 46.7% **Proposed Baseline: Nil target**	AT	AT	Current Target: 45.5% **Proposed Target: Nil target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	2. Improved access to quality and reliable basic services	ENV3. Increased access to refuse removal	Urban Waste Management	Outcome	ENV3.2 Percentage of scheduled waste collection service points experiencing collection delays of more than one day	N/A	0%	0%	AT	AT	Current Target: 0.4% **Proposed Target: Nil target**	**Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	3. End load-shedding in Cape Town over time	EE4. Improved energy sustainability	Energy	Output	EE4.12 Installed capacity of approved embedded generators on the municipal distribution network	3.A	27.68	Current Baseline: 10 MVA **Proposed Baseline: Nil target**	176.22 MVA	Current Target: 137.5 MVA **Proposed Target: 149.5 MVA**	Current Target: 10 MVA **Proposed Target: 152 MVA**	**Baseline amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers). **Target amendment:** Target amended to account for the fact that the proposed target for 2024/25 was already achieved in the 2023/24 financial year. The number of applications or installations are customer-driven, and therefore the City have limited control over the achievement of the indicator.
Basic Services	3. End load-shedding in Cape Town over time	N/A per C88	Energy	Compliance	C56 (EE) Number of customers provided with an alternative energy supply (e.g. LPG or paraffin or biogel according to supply level standards)	N/A	Nil target	Nil target	0	Report	Report	**Indicator to be removed from the scorecard:** Indicator to be removed from the IDP Compliance scorecard. In accordance with Addendum 5, the City is no longer required to report on the indicator.
Basic Services	4. Well-managed and modernised infrastructure to support economic growth	WS4. Improved quality of water (incl. wastewater)	Water & Sanitation	Output	WS4.21 Percentage of industries with trade effluent inspected for compliance	N/A	91.7%	Current Baseline: 92% **Proposed Baseline: Nil target**	Nil target	Nil target	Current Target: 95% **Proposed Target: Nil target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).

2024-2025 Mid-year Amendments to Circular 88 Scorecard												Annexure 2.4
Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Baseline 2022/2023	Baseline 2023/2024	Actual Q2 Achieved 2024/2025	Targets 2024/2025 Quarter 3	Targets 2024/2025 Quarter 4	Adjustment Budget Motivation
Basic Services	4. Well-managed and modernised infrastructure to support economic growth	WS4. Improved quality of water (incl. wastewater)	Water & Sanitation	Output	WS4.31 Percentage of wastewater treatment capacity unused	N/A	20.7%	Current Baseline: 26.1% **Proposed Baseline: Nil target**	Nil target	Nil target	Current Target: 24.3% **Proposed Target: Nil target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	4. Well-managed and modernised infrastructure to support economic growth	WS5. Improved water sustainability	Water & Sanitation	Output	WS5.21 Infrastructure Leakage Index	N/A	4.55	Current Baseline: 4.8 **Proposed Baseline: Nil target**	Nil target	Nil target	Current Target: 4.6 **Proposed Target: Nil target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	4. Well-managed and modernised infrastructure to support economic growth	WS5. Improved water sustainability	Water & Sanitation	Output	WS5.31 Percentage of total water connections metered	N/A	97.1%	Current Baseline: 96% **Proposed Baseline: Nil target**	Nil target	Nil target	Current Target: 96% **Proposed Target: Nil target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	4. Well-managed and modernised infrastructure to support economic growth	WS4. Improved quality of water (incl. wastewater)	Water & Sanitation	Outcome	WS4.1 Percentage of drinking water samples complying to SANS241	N/A	94.5%	Current Baseline: 99% **Proposed Baseline: Nil target**	AT	AT	Current Target: 99% **Proposed Target: Nil Target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	4. Well-managed and modernised infrastructure to support economic growth	WS4. Improved quality of water (incl. wastewater)	Water & Sanitation	Outcome	WS4.2 Percentage of wastewater samples compliant to water use license conditions	N/A	80.9%	Current Baseline: 80% **Proposed Baseline: Nil target**	AT	AT	Current Target: 80% **Proposed Target: Nil Target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	4. Well-managed and modernised infrastructure to support economic growth	WS5. Improved water sustainability	Water & Sanitation	Outcome	WS5.4 Percentage of water reused	N/A	5.6%	Current Baseline: 6% **Proposed Baseline: Nil target**	AT	AT	Current Target: 5% **Proposed Target: Nil Target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS3. Improved quality of water and sanitation services	Water & Sanitation	Output	WS3.11 Percentage of callouts responded to within 48 hours (sanitation/wastewater)	N/A	Nil target	Current Baseline: 85% **Proposed Baseline: Nil target**	Nil target	Nil target	Current Target: 85% **Proposed Target: Nil target**	**Objective Amendment.** **Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS3. Improved quality of water and sanitation services	Water & Sanitation	Output	WS3.21 Percentage of callouts responded to within 48 hours (water)	N/A	Nil target	Current Baseline: 85% **Proposed Baseline: Nil target**	Nil target	Nil target	Current Target: 85% **Proposed Target: Nil target**	**Objective Amendment.** **Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS1. Improved access to sanitation	Water & Sanitation	Output	WS1.11 Number of new sewer connections meeting minimum standards	N/A	8 872	Current Baseline: 4 500 **Proposed Baseline: Nil target**	Nil target	Nil target	Current Target: 4 500 **Proposed Target: Nil target**	**Objective Amendment.** **Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS2. Improved access to water	Water & Sanitation	Output	WS2.11 Number of new water connections meeting minimum standards	N/A	4 426	Current Baseline: 2 700 **Proposed Baseline: Nil target**	Nil target	Nil target	Current Target: 2 700 **Proposed Target: Nil target**	**Objective Amendment.** **Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).

2024-2025 Mid-year Amendments to Circular 88 Scorecard												Annexure 2.4
Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Baseline 2022/2023	Baseline 2023/2024	Actual Q2 Achieved 2024/2025	Targets 2024/2025 Quarter 3	Targets 2024/2025 Quarter 4	Adjustment Budget Motivation
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS3. Improved quality of water and sanitation services	Water & Sanitation	Outcome	WS3.1 Frequency of sewer blockages per 100 KMs of pipeline	N/A	956.50	866.80	AT	AT	1 020	**Objective amendment on the scorecard and definition.**
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS3. Improved quality of water and sanitation services	Water & Sanitation	Outcome	WS3.2 Frequency of water mains failures per 100 KMs of pipeline	N/A	29.39	34.73	AT	AT	30	**Objective amendment on the scorecard and definition.**
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS3. Improved quality of water and sanitation services	Water & Sanitation	Outcome	WS3.3 Frequency of unplanned water service interruptions	N/A	4.78	5.65	AT	AT	4.81	**Objective amendment on the scorecard and definition.**
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	N/A per C88	Water & Sanitation	Compliance	C60 (WS) Total number of sewer connections	N/A	670 204	5 128	Q2 actuals not available yet	Report	Report	**Objective amendment on the scorecard and definition.**
Housing	7. Increased supply of affordable, well-located homes	HS1. Improved access to adequate housing	Human Settlements	Outcome	HS1.3 Percentage of informal settlements upgraded to Phase 3	N/A	New	Current Baseline: 1% **Proposed Baseline:** **Nil target**	AT	AT	Current Target: 1% **Proposed Target:** **Nil target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Housing	7. Increased supply of affordable, well-located homes	HS2. Improved functionality of the residential property market	Current Directorate: Finance **Proposed Directorate:** **Human Settlements**	Outcome	HS2.2 Percentage of residential properties in the subsidy market	N/A	6.6%	Current Baseline: 2.20% **Proposed Baseline:** **Nil target**	AT	AT	2%	**Directorate amendment:** Directorate should change from Finance to Human Settlements. **Baseline amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Housing	7. Increased supply of affordable, well-located homes	HS2. Improved functionality of the residential property market	Current Directorate: Finance **Proposed Directorate:** **Human Settlements**	Output	HS2.21 Number of residential properties developed through state-subsidised human settlements programmes entering the municipal valuation roll	N/A	1 794	Current Baseline: 1 803 **Proposed Baseline:** **Nil target**	AT	AT	1 796	**Directorate amendment:** Directorate should change from Finance to Human Settlements. **Baseline amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Housing	8. Safer, better quality homes in informal settlements and backyards over time	HS1. Improved access to adequate housing	Human Settlements	Output	HS1.31 Number of informal settlements assessed (enumerated and classified)	N/A	19	Current Baseline: 5 **Proposed Baseline:** **Nil target**	Nil target	Nil target	Current Target: 5 **Proposed Target:** **Nil target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Public Space, Environment and Amenities	9. Healthy and Sustainable Environment	ENV1. Improved Air Quality	Community Services & Health	Outcome	ENV1.3 Percentage of households experiencing a problem with noise pollution	N/A	15.7%	16.6%	AT	AT	Current Target: 11% **Proposed Target:** **Nil target**	**Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Public Space, Environment and Amenities	9. Healthy and Sustainable Environment	HS2. Improved Air Quality	Water & Sanitation	Output	ENV1.12 Percentage of AQ monitoring stations providing adequate data over a reporting year	N/A	8.3%	Current Baseline: 70% **Proposed Baseline:** **Nil target**	AT	AT	70%	**Baseline amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Public Space, Environment and Amenities	10. Clean and Healthy Waterways and Beaches	ENV5. Coastal and inland water resources maintained	Spatial Planning & Environment	Output	ENV5.12 Number of coastal water samples taken for monitoring purposes	N/A	1 167	860	274	297	Current Target: 99 **Proposed Target:** **396**	**Target amendment:** The target change is to align to the Corporate SDBIP.

2024-2025 Mid-year Amendments to Circular 88 Scorecard										Annexure 2.4		
Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Baseline 2022/2023	Baseline 2023/2024	Actual Q2 Achieved 2024/2025	Targets 2024/2025 Quarter 3	Targets 2024/2025 Quarter 4	Adjustment Budget Motivation
Public Space, Environment and Amenities	10. Clean and Healthy Waterways and Beaches	Current C88 Outcome: ENV5.2 Recreational water quality (inland) **Proposed C88 Outcome: ENV5. Coastal and inland water resources maintained**	Water & Sanitation	Outcome	ENV5.2 Recreational water quality (inland)	N/A	New	Indicator exempted by National Treasury	AT	AT	60%	**C88 Outcome Amendment:** Correction to the IDP.
Public Space, Environment and Amenities	10. Clean and Healthy Waterways and Beaches	ENV5. Coastal and inland water resources maintained	Spatial Planning & Environment	Output	ENV5.21 Number of inland water samples taken for monitoring purposes	N/A	2 664	Current Baseline: 2 300 **Proposed Baseline: Nil target**	1 424	1 725	2 300	**Baseline amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Public Space, Environment and Amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services & Health	Compliance	C102 (ENV) Number of incidents of improper disposal of medical waste responded to by the City	N/A	New	New	Nil target	**Proposed Target: Nil Target**	**Proposed Target: Nil Target**	**Indicator to be added to the IDP Compliance Scorecard:** To be included in the IDP Compliance Scorecard to mitigate against a Circular 88 completeness risk. **Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Public Space, Environment and Amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services & Health	Compliance	C103 (ENV) Number of notifiable medical condition investigations following the prescribed protocols	N/A	New	New	Nil target	**Proposed Target: Nil Target**	**Proposed Target: Nil Target**	**Indicator to be added to the IDP Compliance Scorecard:** To be included in the IDP Compliance Scorecard to mitigate against a Circular 88 completeness risk. **Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Public Space, Environment and Amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services & Health	Compliance	C104 (ENV) Number of foodborne disease outbreak investigations following the prescribed protocols	N/A	New	New	Nil target	**Proposed Target: Nil Target**	**Proposed Target: Nil Target**	**Indicator to be added to the IDP Compliance Scorecard:** To be included in the IDP Compliance Scorecard to mitigate against a Circular 88 completeness risk. **Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Transport	12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	TR4. Improved satisfaction with public transport services	Urban Mobility	Output	TR4.21 Percentage of municipal bus services 'on time'	N/A	73.1%	Current Baseline: 70% **Proposed Baseline: Nil target**	Nil target	Current Target: 80% **Proposed Target: Nil Target**	Current Target: 80% **Proposed Target: Nil Target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Transport	12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	TR5. Improved access to public transport (incl. NMT)	Urban Mobility	Output	TR5.31 Percentage of scheduled municipal bus trips that are universally accessible	N/A	97.5%	82%	Nil target	Current Target: 82% **Proposed Target Nil Target**	Current Target: 82% **Proposed Target Nil Target**	**Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Urban Mobility	Output	TR6.13 KMs of new municipal road network	N/A	0	0	Nil target	Current Target: 0.4 **Proposed Target: Nil Target**	Current Target: 1.1 **Proposed Target: Nil Target**	**Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Urban Mobility	Output	TR6.12 Percentage of surfaced municipal road lanes which has been resurfaced and resealed	N/A	2.0%	Current Baseline: 1.84% **Proposed Baseline: Nil target**	Nil target	Current Target: 0.90% **Proposed Target: Nil Target**	Current Target: 1.40% **Proposed Target: Nil Target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Urban Mobility	Output	TR6.21 Percentage of reported pothole complaints resolved within standard municipal response time	N/A	53.98%	Current Baseline: 50% **Proposed Baseline: Nil target**	Nil target	Current Target: 50% **Proposed Target: Nil Target**	Current Target: 50% **Proposed Target: Nil Target**	**Baseline and Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Urban Mobility	Output	TR6.11 Percentage of unsurfaced road graded	N/A	81.2%	Current Baseline: 90% **Proposed Baseline: Nil target**	77.22%	60%	Current Target: 80% **Proposed Target: 100%**	**Baseline amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers). **Target amendment:** The target for this indicator was adjusted to align with the prescribed definitions and calculations of National Treasury, which allows for counting of multiple grading's of the same unsurfaced road for purposes of reporting.

2024-2025 Mid-year Amendments to Circular 88 Scorecard										Annexure 2.4		
Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Baseline 2022/2023	Baseline 2023/2024	Actual Q2 Achieved 2024/2025	Targets 2024/2025 Quarter 3	Targets 2024/2025 Quarter 4	Adjustment Budget Motivation
Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Urban Mobility	Outcome	TR6.2 Number of potholes reported per 10kms of municipal road network	~~13.B~~	27.91	27.15	Nil target	Current Target: 37 **Proposed Target: Nil Target**	Current Target: 56 **Proposed Target: Nil Target**	**Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers). As a result, the reference and link to the CSC is removed.
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Corporate Services	Compliance	C100 (GG) Quarterly salary bill of suspended officials	N/A	New	New	R1 304 840.00	**Proposed Target: Report**	**Proposed Target: Report**	**Indicator to be added to the IDP Compliance Scorecard:** To be included in the IDP Compliance Scorecard to mitigate against a Circular 88 completeness risk.
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Corporate Services	Compliance	C101 (GG) Number of dismissals for fraud and corruption	N/A	New	New	AT	**Proposed Target: AT**	**Proposed Target: Report**	**Indicator to be added to the IDP Compliance Scorecard:** To be included in the IDP Compliance Scorecard to mitigate against a Circular 88 completeness risk.
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG5. Zero tolerance of fraud and corruption	Corporate Services	Outcome	GG5.2 Number of dismissals for fraud and corruption per 100 000 population	N/A	0.33	0.36	AT	AT	10	**Indicator to be removed from the scorecard:** Indicator to be removed from the scorecard. In accordance with Addendum 5, Tier 3 indicators are not a compulsory reporting requirement. The indicator is replaced with C101.
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG2. Improved municipal responsiveness	Corporate Services	Outcome	GG2.2 Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)	N/A	**Proposed Baseline: Not applicable**	**Proposed Baseline: Not applicable**	Not applicable	AT	**Proposed target: Not applicable**	**Indicator to be added to the IDP Outcomes Scorecard:** To be included in the IDP Outcomes Scorecard to mitigate against a Circular 88 completeness risk. **Target amendment:** Alignment to Circular 88 Addendum 4, section 3.2 for the use of 'Not applicable' where indicators are not applicable to the City.
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG1. Improved municipal capability	Corporate Services	Outcome	GG1.2 Top management stability	N/A	100%	Current Baseline: 80% **Proposed Baseline: Nil target**	AT	AT	80%	**Baseline amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG1. Improved municipal capability	Corporate Services	Output	GG1.22 Percentage of vacant posts filled within 6 months	N/A	40.8%	Nil target	Nil target	Current Target: 40% **Proposed Target: Nil target**	Current Target: 40% **Proposed Target: Nil target**	**Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	FM4. Improved expenditure management	Finance	Outcome	FM4.1 Percentage change of unauthorised, irregular, fruitless and wasteful expenditure	N/A	N/A	47.8%	AT	AT	Current Target: 15% **Proposed: Nil target**	**Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	FM6. Improved supply chain management	Finance	Output	FM6.12 Percentage of awarded tenders (over R200k), published on the municipality's website	N/A	100%	100%	100%	100%	Current Target: 98% **Proposed: 100%**	**Target is being increased:** There is no budget implication for this amendment as all awards approved by the delegated authority are published, which would at all times be a 100% achievement.
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	FM7. Improved revenue and debtors management	Finance	Outcome	FM7.1 Percentage change in gross consumer debtors' (current and non-current)	N/A	-8.7%	Indicator exempted by National Treasury	AT	AT	Current Target: 6% **Proposed Target: Nil target**	**Target amendment:** Alignment to Circular 88 Addendum 4, section 3.3 and 4.2 for the use of 'Nil target' for system and data limitations (barriers).

NOTES:
Q2 actuals not available yet. The data will be populated after the Q2 review (January 2025).
All Finance indicator targets are subject to change pending Council approval of the Adjustments Budget, 31 January 2025. This is applicable to Energy indicators linked to the budget.
The 'Nil targets' are accompanied by the Barriers and challenges annexure, whereby the barriers and challenges are detailed.
Circular 88 Tier 3 indicators (indicators the Metro is not required to report on), will remain on the IDP where systems and data are available. These indicators will only be reported on internally.
The indicator name and definitional changes will affect the 2024/2025 Mid-year and 2025/2026.

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.5

2024-2025 MFMA CIRCULAR 88 SCORECARD

DEFINITIONS
(2024-2025 MID-YEAR REVIEW)

2024-2025 Mid-year Amendments to Circular 88 Scorecard							Annexure 2.5	
Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Indicator Definition	Adjustment Budget Motivation
Economic Growth	1. Increased Jobs and Investment in the Cape Town Economy	Current C88 Outcome: LED1. Growing inclusive local economics **Proposed C88 Outcome: LED1. Growing inclusive local economies**	N/A - National	Outcome	LED1.2 Percentage change in the number of individuals in formal employment	N/A	**Proposed definition:** **The proportional change between the number of Full-Time Equivalent (FTE) individuals in formal employment within a municipal area at the start of the term of government as compared to the amount at the end of the term. Formal employment refers to someone who has undertaken paid work and remuneration which has been declared to the South African Revenue Service. 1.0 FTE equates to an individual that worked for every month in the tax year and 0.5 FTE equates to a person that worked for 50% of the months in the tax year (i.e. 6 months for a tax year). A tax year starts on 1st March and ends on 28th February.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).
Economic Growth	1. Increased Jobs and Investment in the Cape Town Economy	LED1. Growing inclusive local economies	N/A - National	Outcome	LED1.6 Percentage change in the number of formal micro and small firms	N/A	**Proposed definition:** **The proportional change between the number formal micro and small firms within a municipal area at the start of the term of government as compared to the amount at the end of the term. Formal Micro Firms are defined as firms with gross income not exceeding R1 million and total assets not exceeding R5 million. Formal Small Firms are defined as firms with gross income not exceeding R14 million and total assets not exceeding R10 million. Both categories are only considered as "formal" if they declare their values to the South African Revenue Service. A tax year starts on 1st March and ends on 28th February.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	2. Improved access to quality and reliable basic services	ENV2. Minimised solid waste	Urban Waste Management	Outcome	ENV2.1 Tonnes of municipal solid waste sent to landfill per capita	N/A	Current definition: The percentage of the city's solid waste that is disposed of in licensed (sanitary) landfills. **Proposed definition:** **The percentage of the municipality's solid waste that is disposed of in licensed (sanitary) landfills. Landfills refer to an official site approved for the disposal of waste materials. Municipal solid waste refers to waste collected by or on behalf of municipalities. This is inclusive of household, commercial, bulky, garden and open space cleaning waste, but excludes wastewater, builders or hazardous waste.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	2. Improved access to quality and reliable basic services	ENV2. Minimised solid waste	Urban Waste Management	Outcome	ENV2.2 Tonnes of municipal solid waste diverted from landfill per capita	N/A	Current definition: The tonnage of the city's solid waste that is recycled at centralised recycling centres, divided by the total population of the municipality. Recycled materials include those materials diverted from the waste stream, recovered and processed into new products following local government permits and regulations (International Solid Waste Association). **Proposed definition:** **The tonnage of the municipality's solid waste that is recycled at centralised recycling centres, divided by the total population of the municipality. Recycled materials include those materials diverted from the waste stream, recovered and processed into new products following local government permits and regulations (International Solid Waste Association).**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	2. Improved access to quality and reliable basic services	ENV3. Increased access to refuse removal	Urban Waste Management	Outcome	ENV3.1 Percentage of households with basic refuse removal services or better	N/A	Current definition: Households with basic refuse removal services or better (defined as a minimum of once weekly collection as defined in the back-to-basics framework) as a percentage of total municipal households. **Proposed definition:** **Households with basic refuse removal services or better (defined as a minimum of once weekly collection as defined in the Back to Basics framework) as a percentage of total municipal households**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	2. Improved access to quality and reliable basic services	ENV3. Increased access to refuse removal	Urban Waste Management	Outcome	Current Indicator Name: ENV3.2 Percentage of scheduled waste collection service users reporting non-collection **Proposed Indicator Name:** **ENV3.2 Percentage of scheduled waste collection service points experiencing collection delays of more than one day**	N/A	Current Definition: This is a measure of the number of scheduled waste collection service users who report an instance of non-collection of scheduled waste collection out of the total population of scheduled waste service users based on the number of municipal scheduled waste removal collection points. A scheduled waste collection service user is someone residing at a site for which the municipality provides a scheduled collection service on a weekly basis. The indicator measures the number of reported instances of non-collection of scheduled waste collection in relation to the total number of service points. **Proposed Definition:** **This is a measure of the number of scheduled kerbside waste collection service points affected by waste collection delays of more than one scheduled collection day, out of the total population of municipal scheduled kerbside waste collection points over the reporting period. A scheduled waste collection service user is someone residing at a site for which the municipality provides a scheduled kerbside collection service on a weekly basis in terms of the National Environment Management: Waste Act, National Domestic Waste Collection Standards, Section 9a. The service points are proxies for users. The indicator measures the instance of service points affected by collection delays exceeding the scheduled waste collection standard of one collection day in terms of section 9c. "c. When collection has been missed the waste must be removed not later than on the next scheduled collection day". The indicator is measured in terms of scheduled waste collection in relation to the total number of kerbside waste collection service points multiplied by 52 weekly collections.**	**Indicator name to be amended in the scorecard and the definition.** **Indicator definition to be amended.** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	2. Improved access to quality and reliable basic services	ENV3. Increased access to refuse removal	Urban Waste Management	Output	Current indicator name: ENV3.11 Percentage of known informal settlements receiving basic refuse removal services **Proposed indicator name:** **ENV3.11 Percentage of recognised informal settlements receiving basic waste removal services**	2.C	Current definition: The proportion of recognised informal settlements within the municipal area which are receiving at least a basic standard of service for refuse collection and cleaning services. **Proposed definition:** **The proportion of recognised informal settlements within the municipal area which are receiving at least a basic standard of service for refuse collection and cleaning services all weeks in the year. A "recognised informal settlement" refers to any process whereby the municipality officially documents the existence of the informal settlement and its obligations with regards to servicing its residents. This excludes "known" settlements that may emerge in the course of the reporting as a result of land invasions or on private property which the municipality is not responsible for. If the informal settlement has not received a basic standard of service in duration of more than one week, it should not be counted. Informal settlements that have experienced delayed collection of more than a week, or skipped weeks, are not considered to have received a basic standard of refuse removal.**	**Indicator name to be amended in the definition.** **The definition to be amended.** Alignment to the Circular 88 Technical Indicator Description (TID).

2024-2025 Mid-year Amendments to Circular 88 Scorecard							Annexure 2.5	
Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Indicator Definition	Adjustment Budget Motivation
Basic Services	3. End load-shedding in Cape Town over time	N/A per C88	Energy	Compliance	Current Indicator Name: C57 (EE) Number of registered electricity consumers with a mini grid based system in the municipal service area **Proposed Indicator Name:** **C57 (EE) Number of registered electricity consumers with an embedded generation system**	N/A	Current definition: The number of registered consumers with mini-based system in the municipal service area. A mini grid-based system is a set of electricity generators, and possibly energy storage systems, interconnected to a distribution network that supplies electricity to a localized group of customers. The indicator tracks the total number of registered consumers able to access electricity through alternative means, beyond municipal supply. **Proposed definition:** **The number of registered municipal electricity consumers with an embedded generation electricity system. An embedded generation system refers to small scale electricity production localised to a site (or sites) within the electricity distribution network, close to the place of consumption. The indicator tracks the total number of registered consumers able to access electricity through alternative means, beyond municipal supply.**	**Indicator name to be amended in the scorecard and the definition.** **The definition to be amended.** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	3. End load-shedding in Cape Town over time	EE2. Improved affordability of electricity	Energy	Output	EE2.11 Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE)	N/A	Current definition: This indicator measures the reliance of municipal residents on FBE for access to electricity by measuring how much of electricity provided by the municipality in MWh is subsidised through FBE. In other words, this indicator measures the extent of free electricity provided by the municipality to its residents as a percentage of the overall total. This is inclusive of indigent households. FBE is an amount of electricity determined by municipal policy provided on a monthly basis for free with the aim of assisting poor households to meet basic needs. Depending on the municipal policy, FBE may or may not be targeted exclusively at poor households. **Proposed definition:** **This indicator measures the reliance of municipal residents on FBE for access to electricity by measuring how much of electricity provided by the municipality in MWh is subsidised through FBE. In other words, this indicator measures the extent of free electricity provided by the municipality to its residents as a percentage of the overall total amount of electricity sold to residential customers. This is inclusive of free allocations to indigent households. FBE is an amount of electricity determined by municipal policy provided on a monthly basis for free with the aim of assisting poor households to meet basic needs. Depending on the municipal policy, FBE may or may not be targeted exclusively at poor households.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	3. End load-shedding in Cape Town over time	EE3. Improved reliability of electricity service	Energy	Output	EE3.11 Percentage of unplanned outages that are restored to supply within industry standard timeframes	N/A	Current definition: The proportion of MTTRs that are within industry standards where MTTR is the average time it takes to restore unplanned outages by the municipality. The following five categories of restoration time are applied as industry standards NRS 047: X=1.5, 3.5, 7.5, 24 and 168 hours or less. **Proposed definition:** **The proportion of unplanned electricity outages where at least 98% of the customers affected by the outage have their electricity supply restored with 24 hours of the incident. The industry standard NRS 047 specifies the restoration of electricity supply to differing proportions of affected customers within the standards of 1.5, 3.5, 7.5, 24 and 168 hours or less. This indicator tracks the 24 hour standard whereby at least 98% of customers affected by an unplanned outage have had their electricity restored. An unplanned outage is defined as a network event that occurs when a piece of equipment is taken out of service immediately, either automatically or as soon as switching operations can be performed, as a direct result of emergency conditions or a major natural event, such as risk to life or equipment.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	3. End load-shedding in Cape Town over time	EE4. Improved energy sustainability	Energy	Outcome	Current indicator name: EE4.5 Municipal electricity consumption per 10 000 of population **Proposed Indicator Name:** **EE4.5 Municipal electricity consumption per 10 000 of the population**	N/A	**Proposed definition:** **The total amount of electricity consumed by the municipality for administration and delivery of services (lighting, buildings, water and wastewater, etc) across the entire metropolitan area for the year in kilowatt hours, normalised per 10 000 of the municipal population. This is inclusive of the electricity supply of all municipal buildings and public facilities, public lighting, the operation of water and wastewater treatment works, and other public services that the municipality supplies. It also includes municipal electricity consumed from own generation or embedded generation as well as electricity consumed by the municipal administration in Eskom supplied areas, insofar as this data can be obtained. It does not include electricity sales to residential and commercial customers or free basic electricity allocations to residential consumers.**	**Indicator name to be amended in the scorecard and the definition.** **Indicator definition to be added to the IDP.** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS1. Improved access to sanitation	Water & Sanitation	Output	WS1.11 Number of new sewer connections meeting minimum standards	N/A	Current definition: The total number of new sewer connections (defined as connections to a flush toilet connected to the sewerage system or a septic tank or a VIP toilet) made as part of state-subsidised human settlements development. This is inclusive of new sewer connections to communal facilities that meet basic sanitation standards. **Proposed definition:** **The total number of new sewer connections (defined as connections to a flush toilet connected to the sewerage system or a septic tank or a VIP toilet) made by the municipality. This is inclusive of new sewer connections to communal facilities that meet basic sanitation standards.**	**Indicator definition to be amended;** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS2. Improved access to water	Water & Sanitation	Output	WS2.11 Number of new water connections meeting minimum standards	N/A	Current definition: Total number of new water connections meeting minimum standards (supply of water is Piped (tap) water inside dwelling/institution, Piped (tap) water inside yard, and/or Community stand: <200 m) as part of state-subsidised human settlements development. This is inclusive of new water connections to communal facilities that meet minimum standards. **Proposed definition:** **Total number of new water connections meeting minimum standards (supply of water is Piped (tap) water inside dwelling/institution, Piped (tap) water inside yard, and/or Community stand: <200 m) made by the municipality. This is inclusive of new water connections to communal facilities that meet minimum standards.**	**Indicator definition to be amended;** Alignment to the Circular 88 Technical Indicator Description (TID).

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Alignment to IDP Priority	**Corporate Objective**	**Circular 88 Outcomes**	**Lead (L)/ Contributing Directorate**	**Indicator Type**	**Key Performance Indicator**	**Link to Corporate Scorecard (CSC)**	**Indicator Definition**	**Adjustment Budget Motivation**
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS3. Improved quality of water and sanitation services	Water & Sanitation	Outcome	Current indicator name: WS3.1 Frequency of sewer blockages per 100 km of pipeline **Proposed indicator name:** **WS3.1 Frequency of sewer blockages per 100 KMs of pipeline**	N/A	N/A	**Indicator name to be amended in the scorecard and definition:** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	Current Objective: 2. Improved access to quality and reliable basic services **Proposed Objective:** **4. Well-managed and modernised infrastructure to support inclusive economic growth**	WS3. Improved quality of water and sanitation services	Water & Sanitation	Outcome	Current indicator name: WS3.2 Frequency of water mains failures per 100 km of pipeline **Proposed indicator name:** **WS3.2 Frequency of water mains failures per 100 KMs of pipeline**	N/A	N/A	**Indicator name to be amended in the scorecard and definition:** Alignment to the Circular 88 Technical Indicator Description (TID).
Basic Services	4. Well-managed and modernised infrastructure to support economic growth	WS4. Improved quality of water (incl. wastewater)	Water & Sanitation	Outcome	WS4.2 Percentage of wastewater samples compliant to water use license conditions	N/A	Current definition: Percentage of wastewater quality compliance to specified licence/permit/authorisation requirements tested during the municipal financial year. The percentage is calculated on the basis of aggregated results per water use license determinant. **Proposed definition:** **Percentage of Wastewater Quality Compliance to specified licence/permit/authorisation requirements tested during the municipal financial year. The percentage is calculated on the basis of aggregated results per Water Use License determinant.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Safety	5. Effective Law Enforcement to make Communities Safer	FD2. Reduced risk of fire and disaster vulnerability	Safety & Security	Outcome	FD2.1 Disaster Management Centre Readiness	N/A	**Proposed definition:** **A disaster management centre is considered 'ready' if the following three conditions are met:** **1. An appointed Head of Centre (Disaster Management);** **2. A Disaster Management Plan is updated or reviewed periodically (every five years);** **3. An annual report is submitted to the National Disaster Management Centre.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).
Safety	5. Effective Law Enforcement to make Communities Safer	FD2. Reduced risk of fire and disaster vulnerability	Safety & Security	Outcome	FD2.2 Fire Services function in accordance with prescribed requirements	N/A	**Proposed definition:** **As per the Act, a "Local authority may establish a service in accordance with prescribed requirements". A fire service is therefore considered 'functional' if it meets the following three conditions:** **1. A Fire Chief Officer has been appointed by the municipality;** **2. The fire services have evidence of callouts responded to over the reporting period;** **3. The municipality has established and maintained a fire service in accordance with prescribed standards SANS 10090: Community Protection Against Fire.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).
Housing	7. Increased supply of affordable, well-located homes	HS1. Improved access to adequate housing	Human Settlements	Outcome	HS1.1 Percentage of households living in adequate housing	N/A	Current definition: Adequate housing' has seven elements: legal security of tenure, services, affordability, habitability, accessibility, location and cultural adequacy. For the purposes of this indicator, adequate housing is defined as 'formal' housing in terms of the Stat SA definition used in the general household survey, which is "A structure built according to approved plans, i.e. house on a separate stand, flat or apartment, townhouse, room in backyard, rooms or flatlet elsewhere", thereby excluding informal (whether in informal settlement or backyard) and traditional dwellings. The indicator is therefore the number of households residing in formal dwellings as a percentage of the total number of households in the municipality. **Proposed definition:** **'Adequate housing' has seven elements: legal security of tenure, services, affordability, habitability, accessibility, location and cultural adequacy. For the purposes of this indicator, adequate housing is defined as 'formal' housing in terms of the Statistics South Africa definition used in the General household Survey, which is "A structure built according to approved plans, i.e. house on a separate stand, flat or apartment, townhouse, room in backyard, rooms or flatlet elsewhere", thereby excluding informal (whether in in informal settlement or back yard) and traditional dwellings. The indicator is therefore the number of households residing in formal dwellings as a percentage of the total number of households within the municipality.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).

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Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Indicator Definition	Adjustment Budget Motivation
Housing	7. Increased supply of affordable, well-located homes	HS1. Improved access to adequate housing	Human Settlements	Output	HS1.12 Number of serviced sites	N/A	Current definition: A site refers to a pre-determined area where basic services can be provided, there is some degree of security of tenure and to which a household can be situated or relocated and/or upgraded. This refers to the number of all sites serviced with a new connection(s) achieving all three services of electricity, water and sanitation to a basic level within the municipality in the financial year. These sites do not include the construction of top structures. A basic level of service is defined as an individual service to each site (not shared) meeting the national minimum standard (the Regulations in terms of the Water Services Act in the case of water and sanitation and the Policy Guidelines for the Integrated National Electrification Programme (INEP) 2016/17 in the case of electricity), or the minimum standards defined by the municipality, whichever is higher. The indicator only measures from the point when all three basic services have been connected, regardless of the timeframes between when water & sanitation connections and electricity connections were made. This refers to direct connections only and does not provide for indirect connections. **Proposed definition:** **A site refers to a pre-determined area where basic services can be provided, there is some degree of security of tenure and to which a household can be situated or relocated and/or upgraded. This refers to the number of all sites serviced with a new connection(s) achieving water and sanitation to a basic level of service, as well as road access, within the municipality in the financial year. These sites do not include the construction of top structures. A basic level of service is defined as an individual service to each site for water and sanitation (not shared) meeting the national minimum standard (the Regulations in terms of the Water Services Act in the case of water and sanitation), or the minimum standards defined by the municipality, whichever is higher. The indicator only measures from the point when the specified basic services have been connected, regardless of the timeframes between when water & sanitation connections and road access. This refers to direct connections only and does not provide for indirect connections.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Housing	7. Increased supply of affordable, well-located homes	HS2. Improved functionality of the residential property market	Current Directorate: Finance **Proposed Directorate: Human Settlements**	Outcome	HS2.2 Percentage of residential properties in the subsidy market	N/A	Current definition: This indicator measures the total number of formalised residential properties on the municipal valuation roll valued at R150 000 or less- what is commonly recognised as the subsidy market range. All residential properties, including those that are zero-rated, are considered in this indicator. This number is divided by the total number of residential properties on the municipal valuation roll (and supplementary valuation roll). **Proposed definition:** **This indicator measures the total number of formalised residential properties on the municipal valuation roll valued at R150 000 or less- what is commonly recognised as the subsidy market range. All residential properties, including those that are zero-rated, are considered within this indicator. This number is divided by the total number of residential properties on the municipal valuation roll (and supplementary valuation roll).**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Housing	7. Increased supply of affordable, well-located HOMES	HS2. Improved functionality of the residential property market	Human Settlements	Outcome	HS2.3 Percentage of households living in formal dwellings who rent	N/A	Current definition: The total number of all households in the metro which regularly pay a sum of money or provide a service in return for a place of residence to a second party for the use of residential purposes in formal dwellings as a proportion of all households living in formal dwellings. The tenure status in the General Household Survey will be the sum of the two categories: "1 = Rented from private individual" and "2 = Rented from other (incl. municipality and social housing institutions)". **Proposed definition:** **The total number of all households in the municipality which regularly pay a sum of money or provide a service in return for a place of residence to a second party for the use of residential purposes in formal dwellings as a proportion of all households living in formal dwellings. The tenure status in the General Household Survey will be the sum of the two categories: "1 = Rented from private individual" and "2 = Rented from other (incl. municipality and social housing institutions)".**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Public Space, Environment and Amenities	9. Healthy and Sustainable Environment	HS2. Improved Air Quality	Water & Sanitation	Output	ENV1.12 Percentage of AQ monitoring stations providing adequate data over a reporting year	N/A	Current definition: The proportion of AQ monitoring stations which are sufficiently functional to provide an accurate indication of air quality over a full reporting year in the municipal area. This is currently defined as providing at least 75% of a full years worth of anticipated, validated data. **Proposed definition:** **The proportion of air quality (AQ) monitoring stations that are sufficiently functional to provide an accurate indication of air quality over a full reporting year in the municipal area is assessed. Currently, functionality is defined as the capability to provide at least 75% of a full year's worth of anticipated, validated data. In cases where a monitoring station does not plan to collect data for specific air quality measurements, it should not be judged against parameters for which it is not positioned to collect data. The 75% data requirement is specific to each respective station's planned samples for the year.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
Public Space, Environment and Amenities	9. Healthy and Sustainable Environment	ENV4. Biodiversity is conserved and enhanced	Spatial Planning & Environment	Output	Current indicator name: ENV4.11 Percentage of biodiversity priority area within the metro **Proposed indicator name:** **ENV4.11 Percentage of biodiversity priority area within the municipality**	9.B	N/A	**Indicator name to be amended in the scorecard and the definition:** Alignment to the Circular 88 Technical Indicator Description (TID).
Transport	12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	N/A per C88	Urban Mobility	Compliance	Current Indicator Name: C66 (TR) Number of weekday passenger trips on scheduled municipal bus services. **Proposed Indicator Name:** **C66 (TR) Number of passenger trips on scheduled municipal bus services.**	N/A	Current definition: The number of operationalised passenger trips on scheduled municipal bus services, based on fare collection or trip capture on the system, for all weekdays. **Proposed definition:** **The number of operationalised passenger trips on scheduled municipal bus services, based on fare collection or trip capture on the system.**	**Indicator name to be amended in the scorecard and the definition.** **The definition to be amended.** Alignment to the Circular 88 Technical Indicator Description (TID).
Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR5. Improved access to public transport (incl. NMT)	Urban Mobility	Output	TR5.41 Length of NMT paths built	N/A	The total length (in KMs) of NMT paths (defined as surfaced pedestrian sidewalks, footpaths and cycling lanes) built and completed over the financial year.	**Indicator definition to be removed from the Output Scorecard.**

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Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Indicator Definition	Adjustment Budget Motivation
A Resilient City	14. A Resilient City	N/A per C88	Future Planning & Resilience	Compliance	Current indicator name: C90 (LED) Date of the last Climate Change Needs and Response Assessment tabled at Council **Proposed indicator name:** **C90 (ENV) Date of the last Climate Change Needs and Response Assessment tabled at Council**	N/A	N/A	**Indicator name to be amended in the scorecard and the definition:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Resilient City	14. A Resilient City	N/A per C88	Future Planning & Resilience	Compliance	Current Indicator Name: C91 (LED) Date of the last Climate Change Response Implementation Plan tabled at Council **Proposed Indicator Name:** **C91 (ENV) Date of the last Climate Change Response Implementation Plan tabled at Council**	N/A	N/A	**Indicator name to be amended in the scorecard and the definition:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Office of the City Manager	Compliance	C13 (GG) Number of forensic investigations instituted.	N/A	Current definition: The number of forensic investigations instituted. A forensic investigation is the gathering and analysis of all evidence in order to come to a conclusion about a suspect(s). In municipalities, the broad areas of misconduct that are investigated include irregular, wasteful and unauthorised expenditure; procurement irregularities; appointment irregularities; as well as cash theft, fraud, corruption and malicious administrative practices. This refers to newly instituted or on-going. **Proposed definition:** **The number of forensic investigations instituted. A forensic investigation is the gathering and analysis of all evidence in order to come to a conclusion about a suspect(s). In municipalities, the broad areas of misconduct that are investigated include irregular, wasteful and unauthorised expenditure; procurement irregularities; appointment irregularities; as well as cash theft, fraud, corruption and malicious administrative practices. This refers to newly instituted or on-going investigations.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Office of the City Manager	Compliance	C14 (GG) Number of forensic investigations conducted.	N/A	Current definition: The number of forensic investigations conducted. A forensic investigation is the gathering and analysis of all evidence in order to come to a conclusion about a suspect(s). In municipalities, the broad areas of misconduct that are investigated include irregular, wasteful and unauthorised expenditure; procurement irregularities; appointment irregularities; as well as cash theft, fraud, corruption and malicious administrative practices. This refers to investigations concluded. **Proposed definition:** **The number of forensic investigations conducted which have concluded. A forensic investigation is the gathering and analysis of all evidence in order to come to a conclusion about a suspect(s). In municipalities, the broad areas of misconduct that are investigated include irregular, wasteful and unauthorised expenditure; procurement irregularities; appointment irregularities; as well as cash theft, fraud, corruption and malicious administrative practices. This refers to investigations concluded.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Corporate Services	Compliance	C19 (GG) Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings.	N/A	Current definition: The number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings. A traditional leader is any person who, in terms of customary law of the traditional community concerned, holds a traditional leadership position, and is recognised in terms of Traditional Leadership and Governance Framework Act of 2003. A Khoi-San leader is a person recognised as a senior Khoi-San leader or a branch head in terms of section 10 and includes a regent, acting Khoi-San leader and deputy Khoi-San leader. "Recognised leaders" refer to those groups which the municipal council officially recognises within the municipal area. **Proposed definition:** **The number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings. A traditional leader is any person who, in terms of customary law of the traditional community concerned, holds a traditional leadership position, and is recognised in terms of Traditional Leadership and Governance Framework Act of 2003. A Khoi-San leader is a person recognised as a senior Khoi-San leader or a branch head in terms of section 10 and includes a regent, acting Khoi-San leader and deputy Khoi-San leader. "Recognised leaders" refer to those groups which the municipal council officially recognises within the municipal area. This includes designated representatives of recognised leaders.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Corporate Services	Compliance	Current Indicator Name: C41 (LED) Number of approved engineer posts in the municipality. **Proposed Indicator Name:** **C41 (GG) Number of approved engineer posts in the municipality.**	N/A	N/A	**Indicator name to be amended in the scorecard and the definition:** Alignment to the Circular 88 Technical Indicator Description (TID).

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Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Indicator Definition	Adjustment Budget Motivation
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG1. Improved municipal capability	Corporate Services	Outcome	GG1.2 Top management stability	N/A	Current definition: Top management is defined as Section 56 and 57 managers, as per the Municipal Systems Act (2000). This refers to the number of working days in which all of the top management positions in the municipality are filled by full-time employees not in an acting position, as a percentage of the total number of possible working days for those positions in a calendar year. Where a full-time employee is under suspension or has taken extended sick leave (more than 2 weeks), this should not be counted towards the standard working days of a fully appointed official. **Proposed definition:** **Top management is defined as Section 56 and 57 Managers, as per the Municipal Systems Act (2000). This refers to the number of actual working days in which all of the top management positions in the municipality are filled by full-time employees not in an acting position, as a percentage of the total number of possible standard working days for those positions in the financial year. Where a full-time employee is under suspension or has taken extended sick leave (more than 2 weeks), this should not be counted towards the standard working days of a fully appointed official. A calendar year of standard working days is recognised as 246 working days. The number of actual working days where the municipality is "stable" is therefore the sum of actual working days that each S56 and S57 post was occupied by a fully appointed official (not suspended or vacant) with a valid signed contract and performance agreement as a proportion of the total number of possible standard working days for all of those positions in the calendar year.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG1. Improved municipal capability	Corporate Services	Output	GG1.21 Staff vacancy rate	N/A	Current definition: The number of unfilled posts in the municipal organisational structure as a percentage of the total number of employee posts in the municipality's organisational structure. **Proposed definition:** **The number of unfilled posts in the municipal organisational structure as a percentage of the total number of employee posts in the municipality's organisational structure. The unfilled posts are inclusive of temporary and contract positions that appear on the municipality's approved organisational structure. They are exclusive of unfunded vacant positions on the municipality's approved organisational structure.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG1. Improved municipal capability	Corporate Services	Output	**GG1.22** Current indicator name: Percentage of vacant posts filled within 3 months **Proposed indicator name:** **Percentage of vacant posts filled within 6 months**	N/A	Current definition: The percentage of posts for which an appointment decision has been made within three months of the authority to proceed with filling the post. 'Vacant posts' in this instance, refers to all budgeted posts on the municipal organogram for which a recruitment process has been initiated. A position is considered 'filled' when a recruitment decision is made and an offer of appointment formally accepted by a recruit, regardless of the start date. 'Authority to proceed with filling a post' refers to the point of time at which the relevant official authorises the filling of a vacancy in terms of relevant municipal policies and procedures. This refers to an individual post and does not apply to bulk recruitments. **Proposed definition:** **The percentage of posts for which an appointment decision has been made within six months of the authority to proceed with filling the post. 'Vacant posts' in this instance, refers to all budgeted posts on the municipal organogram for which a recruitment process has been initiated. A position is considered 'filled' when a recruitment decision is made and an offer of appointment formally accepted by a recruit, regardless of the start date. 'Authority to proceed with filling a post' refers to the point of time at which the relevant official authorises the filling of a vacancy in terms of relevant municipal policies and procedures. This refers to an individual post and does not apply to bulk recruitments.**	**Indicator name to be amended in the definition.** **The definition to be amended.** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG2. Improved municipal responsiveness	Corporate Services	Outcome	GG2.2 Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)	N/A	**Proposed definition:** **The rate of attendance of recognised traditional and Khoi-San leaders at municipal council proceedings within a municipality as a percentage of all recognised traditional and Khoi-San leaders for each council meeting. A traditional leader is any person who, in terms of customary law of the traditional community concerned, holds a traditional leadership position, and is recognised in terms of Traditional and Khoi-San Leadership Act No. 3 of 2019. A Khoi-San leader is a person recognised as a senior Khoi-San leader or a branch head in terms of section 10 and includes a regent, acting Khoi-San leader and deputy Khoi-San leader. "Recognised leaders" refer to those groups which are officially recognised within the municipal area as set out in the provincial government gazette.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG2. Improved municipal responsiveness	Corporate Services	Output	**GG2.12** Current indicator name: Percentage of wards that have held quarterly councillor-convened community meeting **Proposed indicator name:** **Percentage of wards that have held a quarterly councillor-convened community meeting**	N/A	Current definition: The number of wards where ward councillors convened at least one community meeting in the quarter as per statutory requirements, as a percentage of all the wards in the municipality. Community meetings refer to any public meeting for which public notice is given, held in the councillor's ward, and at which the ward councillor convenes the meeting. **Proposed definition:** **The number of wards where ward councillors convened at least one community meeting in the quarter as per statutory requirements, as a percentage of all the wards in the municipality. Community meetings refer to any public meeting for which public notice is given, held in the councillor's ward, and at which the ward councillor convenes the meeting. For the purposes of the indicator, a ward cannot report more councillor-convened community meetings than the quarter which is being reported against.**	**Indicator name to be amended in the scorecard and the definition.** **The definition to be amended.** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG5. Zero tolerance of fraud and corruption	Corporate Services	Output	GG5.12 Quarterly salary bill of suspended officials	N/A	The sum of the salary bill for all officials suspended from work or employment for the municipality for misconduct during the reporting period.	**The indicator definition to be removed from the IDP Output Scorecard.** The indicator has been moved to the Compliance scorecard, C100.

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2024-2025 Mid-year Amendments to Circular 88 Scorecard							Annexure 2.5	
Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Indicator Definition	Adjustment Budget Motivation
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Finance	Compliance	C86 (LED) Number of households in the municipal area registered as indigent	N/A	Current definition: This refers to the number of households on the municipality's indigent register. An indigent register is a municipality administered list of households in need of economic relief/assistance. Those registered as indigent usually receive rates relief and the allocation of free basic services, including at least 6kl o free water per registered household per month and 50 kWh of electricity per registered household per month. Some municipalities provide more support than the above. **Proposed definition:** **This refers to the number of households on the municipality's indigent register. An indigent register is a municipality administered list of households in need of economic relief/assistance. Those registered as indigent usually receive rates relief and the allocation of free basic services, including at least 6kl of free water per registered household per month and 50 kWh of electricity per registered household per month. Some municipalities provide more support than the above.**	**Indicator definition to be amended:** Correction of spelling error.
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Finance	Compliance	C94 (FM) Number of requests approved for deviation from approved procurement plan	N/A	Current definition: The indicator measures the number of requests approved for deviation from the municipality's approved procurement plan. **Proposed definition:** **The indicator measures the number of requests approved for deviation from the municipality's approved procurement plan. The indicator also provides the municipality with data on the reasons why the municipality has deviated from the approved procurement plan.**	**Indicator definition to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	FM2. Improved financial sustainability and liability management	Finance	Outcome	Current indicator name: FM2.1 Percentage of total operating revenue to finance total debt (total debt borrowing/ total operating) **Proposed indicator name:** **FM2.1 Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)**	16.G	N/A	**Indicator name to be amended:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Corporate Services	Compliance	C100 (GG) Quarterly salary bill of suspended officials	N/A	**Proposed definition:** **The sum of the salary bill for all officials suspended from work or employment for the municipality for misconduct during the reporting period.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).
A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Corporate Services	Compliance	C101 (GG) Number of dismissals for fraud and corruption	N/A	**Proposed definition:** **The number of dismissals for fraud and corruption reported by the municipality. Corruption is defined broadly in the Prevention and Combating of Corrupt Activities Act 12 of 2004 in Chapter 2(s3) and any criminal offence that may fall within the ambit of this definition is included for the purposes of this indicator.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).
Public Space, Environment and Amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services & Health	Compliance	C102 (ENV) Number of incidents of improper disposal of medical waste responded to by the City	N/A	**Proposed definition:** **The indicator measures the number of incidents reported to the municipality of the improper disposal of medical waste. Where an incident has been reported, it is understood that a municipality would respond to the report, diagnose the situation and undertake an appropriate course of action to remedy the situation as per the appropriate protocols.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).
Public Space, Environment and Amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services & Health	Compliance	C103 (ENV) Number of notifiable medical condition investigations following the prescribed protocols	N/A	**Proposed definition:** **The indicator measures the number of incidents reported to the municipality where notifiable medication conditions are investigated. A Notifiable Medical Condition is defined in terms of the National Health Act: Regulations relating to the surveillance and the control of notifiable medical conditions as- a medical condition, disease or infection of public health importance that is classified as notifiable in terms of regulation 12, Annexure A, Tables 1-4. They may pose significant public health risks that can result in disease outbreaks or epidemics with high case fatality rates both nationally and internationally. And prescribed protocols apply on the basis of the Notifiable Medical Condition and should involve Environmental Health Practitioners as per protocol. Any investigation should conclude with a course of action related to the prevention or mitigation of the risk of such incidence in the future, subject to applicable protocols.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).

ANNEXURE 2.5: 2024-2025 MFMA CIRCULAR 88 SCORECARD DEFINITIONS (2024-2025 MID-YEAR REVIEW)

2024-2025 Mid-year Amendments to Circular 88 Scorecard							Annexure 2.5	
Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Indicator Type	Key Performance Indicator	Link to Corporate Scorecard (CSC)	Indicator Definition	Adjustment Budget Motivation
Public Space, Environment and Amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services & Health	Compliance	C104 (ENV) Number of foodborne disease outbreak investigations following the prescribed protocols	N/A	**Proposed definition:** **The indicator measures the number of incidents reported to the municipality where foodborne diseases are investigated according to the prescribed protocols, involving an Environmental Health Practitioner. A foodborne disease outbreak is defined as any food poisoning incident involving two or more individuals that are epidemiologically linked to a common food/beverage source (also referred to as foodborne illness or food poisoning). Any investigation should conclude with a course of action related to the prevention or mitigation of the risk of such incidence in the future, subject to applicable protocols.**	**Indicator definition to be added:** Alignment to the Circular 88 Technical Indicator Description (TID).

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.6.A

2024-2025 MFMA CIRCULAR 88 BARRIERS AND CHALLENGES

OUTCOMES SCORECARD (2024-2025 MID-YEAR REVIEW)

Annexure 2.6.A_2024-2025 Outcome scorecard Barriers and Challenges — Annexure 2.6.A

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
1	Economic Growth	~~Objective 1: Increased Jobs and Investment in the Cape Town economy~~	~~Growing inclusive local economies~~	~~National~~	~~LED1.2 Percentage change in the number of individuals in formal employment~~	~~Barriers and challenges- This (new) indicator is a national treasury reporting responsibility and no systems are in place.~~ ~~Steps: Solutions will be investigated and action plan will be put in place for the City`s responsibility.~~ ~~Estimated date of audit readiness: 2025/2026~~	Barrier to be removed from the list as it is a National Treasury reporting responsibility and is included in the Outcome Scorecard for completeness.
2	Economic Growth	~~Objective 1: Increased Jobs and Investment in the Cape Town economy~~	~~Growing inclusive local economies~~	~~National~~	~~LED1.6 Percentage change in the number of formal micro and small firms~~	~~Barriers and challenges- This (new) indicator is a national treasury reporting responsibility and no systems are in place.~~ ~~Steps: Solutions will be investigated and action plan will be put in place for the City`s responsibility.~~ ~~Estimated date of audit readiness: 2025/2026~~	Barrier to be removed from the list as it is a National Treasury reporting responsibility and is included in the Outcome Scorecard for completeness.
3	Basic Services	2. Improved access to quality and reliable basic services	ENV3. Increased access to refuse removal	Urban Waste Management	ENV3.2 Percentage of scheduled waste collection service points experiencing collection delays of more than one day	System limitations as the system cannot produce the data in line with the definition of the Technical Indicator Description "waste collection delays of more than one scheduled collection day". Steps: The City is investigating a feasible solution (through the Core Application Refresh (CAR) project) to identify/ isolate waste collection delays exceeding more than one day from all other delays. Estimated date of audit readiness: 2026/2027	New indicator to be added to the 2024/2025 Barrier and Challenges list.
4	Basic Services	~~EE3. Improved reliability of electricity service~~	~~EE3. Improved reliability of electricity service~~	~~Energy~~	~~EE3.5 Average System Interruption Duration Index (ASIDI)~~	~~Barrier and challenges- Data provided is an estimate and based on the World Bank measurement, which is estimated data. National Treasury requires actual data as per the formula which is not cost-effective (cost vs benefit). The addendum 5 issued in Dec 2023 by National Treasury has not provided clarity on the use of estimates for outputs and outcomes. Clarity was only provided on estimates for compliance indicators.~~ ~~Steps- The City will consult with NT for an alternative measurement.~~	The City is ready for implementation and reporting, and the indicator is included in the Outcome Scorecard for completeness.
5	Basic Services	~~EE3. Improved reliability of electricity service~~	~~EE3. Improved reliability of electricity service~~	~~Energy~~	~~EE3.6 Average System Interruption Frequency Index (ASIFI)~~	~~Barrier and challenges- Data provided is an estimate and based on the World Bank measurement, which is estimated data. National Treasury requires actual data as per the formula which is not cost-effective (cost vs benefit). The addendum 5 issued in Dec 2023 by National Treasury has not provided clarity on the use of estimates for outputs and outcomes. Clarity was only provided on estimates for compliance indicators.~~ ~~Steps- The City will consult with NT for an alternative measurement.~~	The City is ready for implementation and reporting, and the indicator is included in the Outcome Scorecard for completeness.
6	Basic Services	~~EE3. Improved reliability of electricity service~~	~~EE3. Improved energy sustainability~~	~~Energy~~	~~EE4.4 Percentage total electricity losses~~	~~System limitation- A breakdown of the indicator as required are not available on the system as the system cant provide a report that will serve as a detail list due to the capacity of the system.~~ ~~Currently the system can provide a summarised report.~~ ~~Steps: A feasible solution will be investigated and an action plan will be developed.~~ ~~Estimated date: 2025/2026~~	The City is ready for implementation and reporting, and the indicator is included in the Outcome Scorecard for completeness.
7	Basic Services	~~EE3. Improved reliability of electricity service~~ 3. End load-shedding in Cape Town over time	EE4. Improved energy sustainability	Shared responsibility	EE4.5 Municipal electricity consumption per 10 000 of the population	~~Barriers and challenges- This (new)~~ The indicator is a shared N~~n~~ational ~~t~~Treasury reporting responsibility and there are no systems in place to measure municipal buildings or plants directly supplied by Eskom as required by the Technical Indicator Description. The City only has data available for municipal buildings or plants directly supplied by the City. Steps: ~~Solutions will be investigated and action plan will be put in place for the City`s responsibility.~~ Action plan will be monitored towards the implementation of the indicator. Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.

Annexure 2.6.A_2024-2025 Outcome scorecard Barriers and Challenges **Annexure 2.6.A**

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
8	Basic Services	4. Well-managed and modernised infrastructure to support Economic Growth	WS4. Improved quality of water (incl. wastewater)	Water and Sanitation	WS4.1 Percentage of drinking water samples complying to SANS241	System limitation as not all the SANS241 determinants of drinking water can currently be tested. Steps: The City will investigate the feasibility of a system and the cost implications to measure all required determinants. Estimated date of audit readiness: 2025/2026	Indicator to be added to the 2024/2025 Barrier and Challenges list.
9	Basic Services	4. Well-managed and modernised infrastructure to support Economic Growth	WS4. Improved quality of water (incl. wastewater)	Water and Sanitation	WS4.2 Percentage of wastewater samples compliant to water use license conditions	System limitation as not all the determinants of wastewater can currently be tested. Steps: The City will investigate the feasibility of a system and the cost implications to measure all required determinants. Estimated date of audit readiness: 2025/2026	Indicator to be added to the 2024/2025 Barrier and Challenges list.
10	Basic Services	4. Well-managed and modernised infrastructure to support Economic Growth	WS5. Improved water sustainability	Water and Sanitation	WS5.4 Percentage of water reused	System limitation as the data source doesn't allow for the breakdown of water used by customers for irrigation / non-irrigation purposes. There is no practical way of knowing how the water was used by customers for irrigation / non-irrigation purposes. Steps: The matter was raised with National Treasury at the Technical Working Group meeting. The updated addendum 6 (applicable for 2025/2026) has been assessed and it was determined that the City's concerns have not been adequately addressed to ensure auditability for the 2025/2026 financial year. ~~Estimated date of audit readiness: 2026/2027~~	Indicator to be added to the 2024/2025 Barrier and Challenges list.
11	Safety	~~Objective 5.Effective law enforcement to make communities safer~~	~~Reduced risk of fire and disaster vulnerability~~	~~Safety and Security~~	~~FD2.1 Disaster Management Centre Readiness~~	~~Barriers and challenges: This is a new indicator and there are no systems currently in place.~~ ~~Steps : Solutions will be investigated and action plan will be put in place.~~ ~~Estimated date of audit readiness: 2025/2026~~	The City is ready for implementation and reporting, and the indicator is included in the Outcome Scorecard for completeness.
12	Safety	~~Objective 5.Effective law enforcement to make communities safer~~	~~Reduced risk of fire and disaster vulnerability~~	~~Safety and Security~~	~~FD2.2 Fire Services function in accordance with prescribed requirements~~	~~Barriers and challenges: This is a new indicator and there are no systems currently in place.~~ ~~Steps : Solutions will be investigated and action plan will be put in place.~~ ~~Estimated date of audit readiness: 2025/2026~~	The City is ready for implementation and reporting, and the indicator is included in the Outcome Scorecard for completeness.
13	Housing	~~Objective~~ 7. Increased supplky of affordable, well-located ~~HOMES~~ homes	HS1. Improved access to adequate housing	Human Settlements	HS1.3 Percentage of informal settlements upgraded to Phase 3	~~For Phase 1 and 2 upgrade as part of the Upgrading of Informal Settlement Programme (UISP) this data will be used as a baseline for the upgrade to phase 3 which will be reported from 2023/2024.~~ ~~The constant increase of informal settlements will however remain a challenge for target setting. Indicator will be reported annually.~~ The measurement and reporting of the indicator per the Technical Indicator Description (TID) is not a true reflection of the performance/ work done to upgrade informal settlements. Steps: The City will consult National Treasury to propose a more accurate measurement for reporting on the indicator. ~~Solutions will be investigated and action plan will be put in place for the City`s responsibility.~~ Estimated date of audit readiness: ~~2025/2026~~ 2026/2027	Indicator to remain on the Barrier and Challenges list.

Annexure 2.6.A_2024-2025 Outcome scorecard Barriers and Challenges — Annexure 2.6.A

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
14	Public Space, Environment and amenities	~~Objective~~ 9. Healthy and Sustainable Environment	ENV1. Improved Air Quality	Community Services and Health	ENV1.3 Percentage of households experiencing a problem with noise pollution	The indicator is a National Treasury reporting responsibility. The challenge the City faces is that it does not have access to the detailed data necessary for setting appropriate targets and implementing effective remedial actions to address noise pollution. ~~The City has sleeked clarification from National Treasury on the following which is not clear:~~ ~~• The source of the noise is not specified or quantified.~~ ~~• Smarter indicator: The City does have a SDBIP indicator which measures the number of noise complaints resolved within 3 months. Currently the outcome of the NT indicator is unclear, what does it seek to achieve?~~ ~~• The Treasury indicator is based on perception of exposure to noise by the survey responder's . Perception is a subjective opinion and not a scientific fact.~~ ~~• City does not have access to the survey data. This will assist in target setting and also influence actual performance (if you know where the noise is coming from, you will know where to prioritise resources)~~ ~~• Target setting is a challenge as the City has no information about the complainant or who reported the exposure to a specific noise issue and when< i.e.. Details, location (survey data)~~ ~~• Updates to legislation and by-laws (eg:Model Noise Bylaw) will have an affect the relevance this indicator and the measurement thereof.~~ Steps: In November 2024, the City consulted with National Treasury regarding the challenges and concerns. Following this consultation, the readiness of the indicator has been demoted to Tier 3 for the 2025/2026 financial year, meaning that metros will no longer be required to report on the indicator. The indicator will remain a barrier for the 2024/2025 reporting period. Estimated date of audit readiness: ~~2025/2026~~ N/A - Indicator readiness demoted to Tier 3 from the 2025/2026 financial year	Indicator to remain on the Barrier and Challenges list.
15	Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Urban Mobility	TR6.2 Number of potholes reported per 10kms of municipal road network	System limitations as the system is unable to remove duplicate transactions without manual intervention. Additionally, incorrect coding due to customer reported data and inaccurately captured locations in the system increase the risk of reporting errors. These issues necessitate manual intervention, which further heightens the risk of inaccuracies. Steps: The department is working alongside the Data Science department to improve the system limitations and eradicate coding errors to improve the accuracy and completeness of the information. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.
16	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	GG2. Improved municipal responsiveness	Corporate Services	GG2.2 Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)	~~Barrier -~~ The City does not have any traditional leaders, and is therefore unable to implement the indicator. As a result, reporting on this indicator is deemed "not applicable" for the City. ~~At this stage the City is not in a position to implement this indicator and is in alignment with provision 4.2 of Addendum 4. Not applicable.~~	Indicator to remain on the Barrier and Challenges list.
17	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	FM4. Improved expenditure management	Finance	FM4.1 Percentage change of unauthorised, irregular, fruitless and wasteful expenditure	The measurement and reporting of the indicator per the Technical Indicator Description (TID) is not aligned to the City's approach and the current state of unauthorised, irregular, fruitless and wasteful expenditure. which are below the norms. Steps: The readiness of the indicator has been demoted to Tier 3 for the 2025/2026 financial year, meaning that metros will no longer be required to report on the indicator. The indicator will remain a barrier for the 2024/2025 reporting period. Estimated audit readiness: N/A - Indicator readiness demoted to Tier 3 from the 2025/2026 financial year.	Indicator to be added to the 2024/2025 Barrier and Challenges list.

Annexure 2.6.A_2024-2025 Outcome scorecard Barriers and Challenges — Annexure 2.6.A

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
18	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	FM7. Improved revenue and debtors management	Finance	FM7.1 Percentage change in gross consumer debtors' (current and non-current)	The indicator name does not align to the indicator definition and component definition for the 2024/2025 financial year. The City cannot report accurately due to the ambiguity caused by the definition and component definition. Steps: Reporting will commence in 2025/2026, as the updated Addendum 6 has adequately addressed the misalignment in the indicator name and definitions. Estimated audit readiness: 2025/2026	Indicator to be added to the 2024/2025 Barrier and Challenges list.

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.6.B

2024-2025 MFMA CIRCULAR 88 BARRIERS AND CHALLENGES

OUTPUT SCORECARD
(2024-2025 MID-YEAR REVIEW)

Annexure 2.6.B: 2024-2025 Output scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
1	Economic Growth	~~Objective~~ 1. Increased Jobs and Investment in the Cape Town Economy	LED2. Improved levels of economic activity in municipal economic spaces	Finance	LED2.12 Percentage of the municipality's operating budget spent on indigent relief for free basic services	~~Barrier~~ System limitation as the system is unable to generate reports on the actual expenditure incurred to provide "Free Basic Services". ~~Addendum 5 issued in December 2023 by NT, only provide clarity on estimates for Compliance indicators.~~ No guidance were provided in the 2024/2025 Addendum for the use of estimates for Output indicators. Steps: Reporting will commence in 2025/2026 based on the estimated data available. The updated Addendum 6 issued in December 2024 provides guidance on the use of estimates. ~~Feasible solutions to be investigated and action plans to be put in place.~~ Estimated audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.
2	Basic Services	~~Objective 2. Improved access to quality and reliable basic services~~	~~EE2. Improved affordability of electricity~~	~~Energy~~	~~EE2.11 Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE)~~	~~Barrier - System limitation unable to extract data/information.~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~Estimated date of Audit readiness: 2025/2026~~	The City is ready for implementation and reporting, and the indicator is included in the Output Scorecard for completeness.
3	Basic Services	4. Well-managed and modernised infrastructure to support economic growth	WS1. Improved access to sanitation	Water & Sanitation	WS1.11 Number of new sewer connections meeting minimum standards	The Technical Indicator Description is ambiguous, as the formula measures all connections, whilst the definition specifically refers to consumer units and communal toilet facilities. This poses an audit risk. Steps: The City will consult National Treasury on the ambiguity in the Technical Indicator Description. Auditable reporting can only take place from 2026/2027, as the updated Addendum 6 applicable for 2025/2026 remained unchanged. Auditable reporting is subject to the outcome of the consultation with National Treasury and an updated Addendum. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.

Annexure 2.6.B: 2024-2025 Output scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
4	Basic Services	~~Objective 2. Improved access to quality and reliable basic services~~ 4. Well-managed and modernised infrastructure to support economic growth	WS2. Improved access to water	Water & Sanitation	WS2.11 Number of new water connections meeting minimum standards	~~As per addendum 5 NT, indicated that the indicator should continue to be measured with the incorrect definition. The formula is measuring the holistic approach(all) connections whereas the definition is referring to state-subsidised housing, which measures a small component of the water connections. This poses an audit risk for 2023/2024.~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~Estimated date of audit readiness to be determines by NT.~~ System limitation as the City is unable to determine the measurement of total number of new water connections meeting minimum standards <200m of a community stand in accordance with the indicator definition. Steps: The City will consult National Treasury on the challenges experienced preventing accurate reporting. Auditable reporting can only take place from 2026/2027, as the updated Addendum for 2025/2026 remained unchanged. Auditable reporting is subject to the outcome of the consultation with National Treasury and an updated Addendum. Estimated date of audit readiness: 2026/2027	Indicator to remain on the Barrier and Challenges list.
5	Basic Services	~~Objective 2. Improved access to quality and reliable basic services~~	~~WS2. Improved access to water~~	~~Water & Sanitation~~	~~WS2.11 Number of new water connections meeting minimum standards~~	~~As per addendum 5 NT, indicated that the indicator should continue to be measured with the incorrect definition. The formula is measuring the holistic approach(all) connections whereas the definition is referring to state-subsidised housing, which measures a small component of the water connections. This poses an audit risk for 2023/2024.~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~Estimated date of audit readiness to be determines by NT.~~	Indicator added twice on the list and should be removed.

Annexure 2.6.B: 2024-2025 Output scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~
The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
6	Basic Services	~~Objective 2. Improved access to quality and reliable basic services~~ 4. Well-managed and modernised infrastructure to support economic growth	WS3. Improved quality of water and sanitation services	Water & Sanitation	WS3.11 Percentage of callouts responded to within 48 hours (sanitation/wastewater)	~~Barrier- No system in place to provide auditable data. Performance will only be ascertained once the new Reactive Incident Management Application (RIMA) 2 system is fully implemented (planned by end of the financial year 2024) in order to build a baseline of performance.~~ ~~This will remain an audit risk for 2023/2024.~~ System limitation as the Reactive Incident Management Application (RIMA) 2 system has been in effect since the 2024/2025 financial year. However, as the system is still relatively new, challenges have been encountered regarding the reliability of the data. Steps: System improvements (RIMA mobility application) have been explored, which are scheduled for completion during the 2025/2026 financial year. Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.
7	Basic Services	~~Objective 2. Improved access to quality and reliable basic services~~ 4. Well-managed and modernised infrastructure to support economic growth	WS3. Improved quality of water and sanitation services	Water & Sanitation	WS3.21 Percentage of callouts responded to within 48 hours (water)	~~Barrier- No system in place to provide auditable data. True performance will only be ascertained once the new Reactive Incident Management Application (RIMA) 2 system is fully implemented (planned by end of the financial year 2024) in order to build a baseline of performance.~~ ~~This will remain an audit risk for 2023/2024.~~ System limitation as the Reactive Incident Management Application (RIMA) 2 system has been in effect since the 2024/2025 financial year. However, as the system is still relatively new, challenges have been encountered regarding the reliability of the data. Steps: System improvements (RIMA mobility application) have been explored, which are scheduled for completion during the 2025/2026 financial year. Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.
8	Basic Services	~~Objective~~ 2. Improved access to quality and reliable basic services	WS4. Improved quality of water (incl. wastewater)	Water & Sanitation	WS4.11 Percentage of water treatment capacity unused	~~Barrier~~ No system available to provide actual data. The City uses estimates determined by City officials. ~~The addendum 5 issued in December 2023 by National Treasury has not provided clarity on the use of estimates for outputs and outcomes. Clarity was only provided on estimates for compliance indicators.~~ No guidance were provided in the 2024/2025 Addendum for the use of estimates for Output indicators. Steps: Reporting will commence in 2025/2026 based on the estimated data available. The updated Addendum 6 issued in December 2024 provides guidance on the use of estimates. ~~Feasible solutions to be investigated and action plans to be put in place.~~ Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.

Annexure 2.6.B: 2024-2025 Output scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
9	Basic Services	~~Objective 3. End load shedding in Cape Town over time~~	~~EE3. Improved reliability of electricity service~~	~~Energy~~	~~EE3.11 Percentage of unplanned outages that are restored to supply within industry standard timeframes~~	~~Barrier - System limitation unable to extract data/information.~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~Estimated date of Audit readiness: 2025/2026~~	The City is ready for implementation and reporting, and the indicator is included in the Output Scorecard for completeness.
10	Basic Services	~~Objective~~ 3. End load shedding in Cape Town over time	EE3. Improved reliability of electricity service	Energy	EE3.21 Percentage of planned maintenance performed	~~Barrier -~~ System limitation as the system is unable to extract data/ information aligned to the Technical Indicator Description. Steps: ~~Feasible solutions to be investigated and action plans to be put in place.~~ A new application within the system has been developed and reporting will commence in 2025/2026. Estimated date of ~~A~~audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.
11	Basic Services	~~Objective~~ 4. Well-managed and modernised infrastructure to support economic growth	WS4. Improved quality of water (incl. wastewater)	Water & Sanitation	WS4.21 Percentage of industries with trade effluent inspected for compliance	~~Barrier -~~ System limitation~~, National Treasury (NT) requires that all industries should be measured.~~ as the ~~The~~ City can only measure a limited number of industries inspected, which ~~will be~~ is selected on a random sample basis, due to resource constraints. Steps: Action plans will be monitored to ensure reporting can commence in 2025/2026. Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.
12	Basic Services	~~Objective~~ 4. Well-managed and modernised infrastructure to support economic growth	WS4. Improved quality of water (incl. wastewater)	Water & Sanitation	WS4.31 Percentage of wastewater treatment capacity unused	~~Barrier~~ No system available to provide actual data. The City uses estimates determined by City officials. ~~The addendum 5 issued in December 2023 by National Treasury has not provided clarity on the use of estimates for outputs and outcomes. Clarity was only provided on estimates for compliance indicators.~~ No guidance were provided in the 2024/2025 Addendum for the use of estimates for Output indicators. Steps: Reporting will commence in 2025/2026 based on the estimated data available. The updated Addendum 6 issued in December 2024 provides guidance on the use of estimates. Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.

Annexure 2.6.B: 2024-2025 Output scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~
The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
13	Basic Services	~~Objective~~ 4. Well-managed and modernised infrastructure to support economic growth	~~C88 Outcomes: Improved water sustainability~~ WS5. Improved water sustainability	Water & Sanitation	WS5.21 Infrastructure Leakage Index	~~Barrier~~ No system available to provide actual data. The City uses estimates determined by City officials. ~~The addendum 5 issued in December 2023 by National Treasury has not provided clarity on the use of estimates for outputs and outcomes. Clarity was only provided on estimates for compliance indicators.~~ No guidance were provided in the 2024/2025 Addendum for the use of estimates for Output indicators. Steps: Reporting will commence in 2025/2026 based on the estimated data available. The updated Addendum 6 issued in December 2024 provides guidance on the use of estimates. Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.
14	Basic Services	~~Objective~~ 4. Well-managed and modernised infrastructure to support economic growth	WS5. Improved water sustainability	Water & Sanitation	WS5.31 Percentage of total water connections metered	~~Barrier~~ No system available to provide actual data. The City uses estimates determined by City officials, as the identification of unmetered water connections is a challenge to track. ~~The addendum 5 issued in December 2023 by National Treasury has not provided clarity on the use of estimates for outputs and outcomes. Clarity was only provided on estimates for compliance indicators.~~ No guidance were provided in the 2024/2025 Addendum for the use of estimates for Output indicators. ~~Challenge The barrier is the identification of unmetered water connections is impossible to track.~~ Steps: Reporting will commence in 2025/2026 based on the estimated data available. The updated Addendum 6 issued in December 2024 provides guidance on the use of estimates. ~~The City will consult with NT for an alternative measurement.~~ Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.
15	Housing	~~Objective~~ 8. Safer, Better quality homes in informal settlements and backyards over time	HS1. Improved access to adequate housing	Housing	HS1.31 Number of informal settlements assessed (enumerated and classified)	System limitation~~,~~ as the City does not enumerate and classify informal settlements as it is not a function of the City, ~~but~~ however, the City identif~~y~~ies pockets of informal settlements for recognition to receive basic services. Steps: ~~Feasible solutions to be are being investigated and action plans to be put in place~~ The City will consult National Treasury on the challenges experienced preventing reporting on this indicator. Auditable reporting can only take place from 2026/2027, as the updated Addendum for 2025/2026 remained unchanged. Auditable reporting is subject to the outcome of the consultation with National Treasury and an updated Addendum. Estimated date of audit readiness: ~~2025/2026~~ 2026/2027	Indicator to remain on the Barrier and Challenges list.

Annexure 2.6.B: 2024-2025 Output scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
16	Transport	12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	TR4. Improved satisfaction with public transport services	Urban Mobility	TR4.21 Percentage of municipal bus services 'on time'	System limitations as the City cannot reliably provide the data for its entire fleet, due to the nature of the bus operations and the technical equipment required in the fleet to monitor the data. Steps: Reporting will commence in 2025/2026, as the updated Addendum 6 - Technical Indicator Description has introduced a more flexible approach. It states that if a municipality lacks the necessary systems to provide information for the entire bus fleet, it must specify in its Standard Operating Procedure which component of the fleet it can reliably report on. Estimated date of audit readiness: 2025/2026	Indicator to be added to the 2024/2025 Barrier and Challenges list.
17	Transport	12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	TR5. Improved access to public transport (incl. NMT)	Urban Mobility	TR5.31 Percentage of scheduled municipal bus trips that are universally accessible	System limitation as it is not feasible to report in accordance with the Technical Indicator Description. The measurement of universally accessible trips are not clear relating to the deployment of boarding bridges. Steps: The City engaged National Treasury in the November 2024 Technical Working Group meeting requesting clarity and is awaiting formal feedback. National Treasury advised that they will schedule a meeting with the City after internal consultations with the relevant national departments. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.
18	Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Urban Mobility	TR6.12 Percentage of surfaced municipal road lanes which has been resurfaced and resealed	System limitation as the City's measurement differs from the Technical Indicator Description. The City measures and reports on the carriage way or road network length and not length of lanes. Steps: Reporting will commence in 2025/2026, as the updated Addendum 6 - Technical Indicator Description has introduced a more flexible approach. It allows municipalities without a system for tracking municipal road lanes to rely on alternative measurements, such as square meters of pavement, for tracking road maintenance. These municipalities may substitute an alternative unit of measurement for 'kilometres of municipal road lanes."' Estimated date of audit readiness: 2025/2026	Indicator to be added to the 2024/2025 Barrier and Challenges list.
19	Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Human Settlements	TR6.13 KMs of new municipal road network	System limitation as the City does not currently have a system in place to measure new municipal road networks completed by the Human Settlements directorate. Steps: Feasible solutions are being investigated to address the challenges experienced and action plans will be developed and monitored to ensure reporting can commence in 2026/2027. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.

Annexure 2.6.B: 2024-2025 Output scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
20	Transport	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Urban Mobility	TR6.21 Percentage of reported pothole complaints resolved within standard municipal response time	System limitations as the system is unable to remove duplicate transactions without manual intervention. Additionally, incorrect coding due to customer reported data and inaccurately captured locations in the system increase the risk of reporting errors. These issues necessitate manual intervention, which further heightens the risk of inaccuracies. Steps: The department is working alongside the Data Science department to improve the system limitations and eradicate coding errors to improve the accuracy and completeness of the information. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.
21	A Capable and Collaborative City Government	~~Objective 16. A Capable and Collaborative City Government~~	~~GG1. Improved municipal capability~~	~~Corporate Services~~	~~GG1.21 Staff vacancy rate~~	~~Barrier - Inconsistent formula applied as both data elements does not exclude the fixed term contract employees. This results in an inconsistent base of employees which results in an incorrect percentage.~~ ~~Addendum 5 only revised the formula for the 2024/2025 financial year and therefore this barrier exists.~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~Estimated date of audit readiness: 2024/2025~~	The City is ready for implementation and reporting, and the indicator is included in the Output Scorecard for completeness.
22	A Capable and Collaborative City Government	Objective 16. A Capable and Collaborative City Government	GG1. Improved municipal capability	Corporate Services	GG1.22 Percentage of vacant posts filled within 6 months	System limitation as the current system measures from authority to proceed with filling the post to assumption of duties which is at a further point. The system is configured to include bulk recruitments which is excluded from the indicator measurement. System to be amended to start tracking up until the candidate formally accepted the offer~~.~~ and to exclude bulk recruitments. Steps: ~~Feasible solutions to be investigated and action plans to be put in place.~~ Action plans will be monitored to ensure reporting can commence in 2026/2027.	Indicator to remain on the Barrier and Challenges list.
23	A Capable and Collaborative City Government	~~Objective 16. A Capable and Collaborative City Government~~	~~GG2. Improved municipal responsiveness~~	~~Corporate Services~~	~~GG2.12 Percentage of wards that have held at least one councillor convened community meeting~~	~~System limitation- Current system measures from authority to proceed with filling the post to assumption of duties which is at a further point.~~ ~~System to be amended to start tracking up until the candidate formally accepted the offer.~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~	The City is ready for implementation and reporting, and the indicator is included in the Output Scorecard for completeness.

Annexure 2.6.B: 2024-2025 Output scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
24	A Capable and Collaborative City Government	~~Objective 16. A Capable and Collaborative City Government~~	~~GG2. Improved municipal responsiveness~~	~~Corporate Services~~	~~GG2.31 Percentage of official complaints responded to through the municipal complaint management system~~	~~Inconsistent formula applied as additional notes allude to 'closed/responded to' complaints. There are also system limitations. Clarification is required as to open complaints outside the period of norm/ service standard as well as what constitutes a closed complaint.~~ ~~Steps: Feasible solution to be investigated and an action plans will be put in place.~~ ~~Estimated date of audit readiness: 2024/2025~~	The City is ready for implementation and reporting, and the indicator is included in the Output Scorecard for completeness.

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.6.C

2024-2025 MFMA CIRCULAR 88 BARRIERS AND CHALLENGES

COMPLIANCE SCORECARD (2024-2025 MID-YEAR REVIEW)

Annexure 2.6.C 2024-2025 Compliance scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
1	Economic Growth	~~Objective~~ 1. Increased jobs and investment in the Cape Town economy	N/A per C88	Community Services and Health	C85 (LED) Number of business licenses renewed	~~Barrier~~ - The Western Cape Province and City of Cape Town legislation does not make provision for business licenses to be renewed., ~~therefore this indicator is not applicable~~. As a result, reporting on this indicator is deemed "not applicable" for the City. ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~At this stage the City is not in a position to implement this indicator and is in alignment with provision 4.2 of Addendum 4.~~	Indicator to remain on the Barrier and Challenges list.
2	Basic Services	2. Improved Access to Quality and reliable Basic Services	N/A per C88	Water and Sanitation	C63 (WS) Total volume of water delivered by water trucks	System limitation as the current system is not automated creating (manual process) an audit risk to accurate and complete reporting. Steps: A viable system/ process is being explored for reporting purposes that will ensure accurate reporting. Estimated date of audit readiness: 2025/2026	Indicator to be added to the 2024/2025 Barrier and Challenges list.
3	Basic Services	2. Improved Access to Quality and reliable Basic Services	N/A per C88	Energy	C99 (EE) Number of electricity connection applications received	System limitation as the City's measurement differs from the Technical Indicator Description. The City reports on the number of quotations issued and not the number of applications received. The City is of the view that quotations is a more accurate measure to assess electricity demand. Steps: The City will consult National Treasury on the measurement of the indicator and propose that City's measurement be considered. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.
4	Basic Services	~~Objective 3. End load-shedding in Cape Town over time~~	~~N/A per C88~~	~~Energy~~	~~C56(EE) Number of customers provided with an alternative energy supply (e.g. LPG or paraffin or biogel according to supply level standards)~~	~~Barrier - The City is not an energy licensed distributor with the National Energy Regulator of South Africa but a licensed electricity distributor (which is only one form of energy supply).~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~Metro municipalities are no longer required to report on this indicator per Addendum 5 for the 2024/2025 financial year. However, it still remains a risk for the 2023/2024 financial year.~~	Indicator to be removed from the Barrier and Challenges list as the City is no longer required to report.
5	Basic Services	~~Objective 3. End load-shedding in Cape Town over time~~	~~N/A per C88~~	~~Energy~~	~~C57 (EE) Number of registered electricity consumers with a mini grid-based system in the municipal service area~~	~~Barrier - No system in place to measure mini-grid-based consumers. The City is not an energy licensed distributor with the National Energy Regulator of South Africa but a licensed electricity distributor.~~ ~~The measurement per Addendum 5 was amended to measure embedded generation systems from the 2024/2025 financial year that the City can report on. However it still remains an audit risk for the 2023/2024 financial year.~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~Estimated date of audit readiness: 2024/2025~~	The City is ready for implementation and reporting, and the indicator is included in the Output Scorecard for completeness.
6	Basic Services	~~Objective 3. End load-shedding in Cape Town over time~~	~~N/A per C88~~	~~Energy~~	~~C58 (EE) Total non-technical electricity losses in MWh (estimate)~~	~~Barrier - There is a contradiction between the indicator name as it refers to MWh, and the method of calculation refers to kWh.~~ ~~The Addendum 5 and the Technical Indicator description issued in December 2023, has not been updated, thus the contradiction in the unit measure remains an audit risk. The City will consult with NT for the alignment between the indicator name and the method of calculation for this indicator.~~	The City is ready for implementation and reporting, and the indicator is included in the Output Scorecard for completeness.

Annexure 2.6.C 2024-2025 Compliance scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
7	Basic Services	~~Objective~~ 3. End load-shedding in Cape Town over time	N/A per C88	Energy	C59 (EE) Number of municipal buildings that consume renewable energy	~~Barrier - The current list contains limited reporting, i.e. Energy. City to further engage directorates to determine the City-wide total that must be reported.~~ System limitation as the City is currently only reporting on Energy's contribution and not the City-wide total. This poses a completeness risk to the City. Steps: The Energy directorate will engage the relevant directorates to determine the City-wide total, which will ensure accurate and complete reporting. ~~Feasible solutions to be investigated and action plans to be put in place.~~ ~~Estimated date of audit readiness: 2025/2026~~	Indicator to remain on the Barrier and Challenges list.
8	Safety	5. Effective Law Enforcement to make communities safer	N/A per C88	Safety and Security	C73 (FD) Number of structural fires occurring in informal settlements	System limitation as the current system used for reporting cannot differentiate between fires in formal or informal settlements. The Technical Indicator Description requires reporting on 'informal settlements' only. Steps: The City will re-look the feasibility and cost implications of enhancing the system to ensure reporting is aligned to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.
9	Safety	5. Effective Law Enforcement to make communities safer	N/A per C88	Safety and Security	C74 (FD) Number of dwellings in informal settlements affected by structural fires (estimate)	System limitation as the current system used for reporting cannot differentiate between fires in formal or informal settlements. The Technical Indicator Description requires reporting on 'informal settlements' only. Steps: The City will re-look the feasibility and cost implications of enhancing the system to ensure reporting is aligned to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.
10	Public space, Environment and amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services and Health	C102 (ENV) Number of incidents of improper disposal of medical waste responded to by the municipality	The indicator is new and the City requires the indicator to be aligned to the National Institute of Communicable Diseases. Steps: The City will consult National Treasury and once feedback is received, a viable system will be explored to align to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	New indicator to be added to the 2024/2025 Barrier and Challenges list.
11	Public space, Environment and amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services and Health	C103 (ENV) Number of notifiable medical condition investigations following the prescribed protocols	The indicator is new and the City requires the indicator to be aligned to the National Institute of Communicable Diseases. Steps: The City will consult National Treasury and once feedback is received, a viable system will be explored to align to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	New indicator to be added to the 2024/2025 Barrier and Challenges list.
12	Public space, Environment and amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services and Health	C104 (ENV) Number of foodborne disease outbreak investigations following the prescribed protocols	The indicator is new and the City requires the indicator to be aligned to the National Institute of Communicable Diseases. Steps: The City will consult National Treasury and once feedback is received, a viable system will be explored to align to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	New indicator to be added to the 2024/2025 Barrier and Challenges list.

Annexure 2.6.C 2024-2025 Compliance scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
13	Transport	12: A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	N/A per C88	Urban Mobility	C64 (TR) R-value of all direct municipal vehicle operational costs for public transport	System limitation as it is not always possible to isolate direct and indirect operational costs for public transport as required by the Technical Indicator Description. Steps: The City has consulted with National Treasury regarding the reporting requirements and the challenges experienced, and is awaiting their feedback. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.
14	Transport	12: A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	N/A per C88	Urban Mobility	C65 (TR) Total number of scheduled public transport access points	The Technical Indicator Description does not specify whether the access points should be operational. This poses a risk for accurate reporting. Steps: The City will consult National Treasury for further clarification and guidance on this matter. Estimated date of audit readiness: 2026/2027	Indicator to be added to the 2024/2025 Barrier and Challenges list.
15	Transport	12: A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	N/A per C88	Urban Mobility	C66 (TR) Number of passenger trips on scheduled municipal bus services	The Technical Indicator Description does not clearly define "passenger trips". The City reports on "passenger journeys" according to the automated fare collection system. Steps: Reporting will commence in 2025/2026, as the updated Addendum 6 - Technical Indicator Description defines "passenger trips". Estimated date of audit readiness: 2025/2026	Indicator to be added to the 2024/2025 Barrier and Challenges list.
16	A resilient City	~~Objective~~ 14. A Resilient City	N/A per C88	Future Planning and Resilience	C90 (LED) Date of the last Climate Change Needs and Response Assessment tabled at Council	~~Barrier- The City's Climate Change Hazard, Vulnerability, and Risk Assessment Study was completed in 2019, fulfilling the requirement of a Climate Change Needs and Response Assessment. At the time, it was determined that the item should not be tabled at Council as it was for noting/information only, not for decision. The department was advised that items for noting/information are sent to Council only when there is a legal requirement to do so. As such, the study was instead presented to the Spatial Planning and Environment Portfolio Committee on 05/09/2019.~~ ~~Information from this assessment was however foundational in the development of the City's Climate Change Strategy which was tabled and approved by Council on the 27/05/21 (Item C21/05/21).~~ ~~Additionally, d~~Due to budget constraints, it has not ~~previously~~ been possible to commence with the 5-yearly review process for the City's Climate Change Hazard, Vulnerability, and Risk Assessment Study, and table at Council. ~~CSIR report to be tabled at PC in Q1 2024/25. Full review of HVR (if necessary and subject to funding) by Q4 24/25~~ Steps: Feasible solutions ~~to~~ will be investigated and action plans will be monitored to ensure reporting can commence in 2026/2027. ~~to be put in place.~~ ~~Engagements with National Treasury on rewording of indicator during Q3/Q4 2023/24~~	Indicator to remain on the Barrier and Challenges list.

Annexure 2.6.C 2024-2025 Compliance scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
17	A resilient City	~~Objective~~ 14. A Resilient City	N/A per C88	Future Planning and Resilience	C91(LED) Date of the last Climate Change Response Implementation Plan tabled at Council	~~Barrier The City's Climate Change Hazard, Vulnerability, and Risk Assessment Study was completed in 2019, fulfilling the requirement of a Climate Change Needs and Response Assessment. At the time, it was determined that the item should not be tabled at Council as it was for noting/information only, not for decision. The department was advised that items for noting/information are sent to Council only when there is a legal requirement to do so. As such, the study was instead presented to the Spatial Planning and Environment Portfolio Committee on 05/09/2019.~~ ~~Information from this assessment was however foundational in the development of the City's Climate Change Strategy which was tabled and approved by Council on the 27/05/21 (Item C21/05/21).~~ ~~Additionally, d~~Due to budget constraints, it has not ~~previously~~ been possible to commence with the 5-yearly review process for the City's Climate Change Hazard, Vulnerability, and Risk Assessment Study, and table at Council. ~~CSIR report to be tabled at PC in Q1 2024/25. Full review of HVR (if necessary and subject to funding) by Q4 24/25~~ Steps: Feasible solutions ~~to~~ will be investigated and action plans will be monitored to ensure reporting can commence in 2026/2027. ~~to be put in place.~~ ~~Engagements with National Treasury on rewording of indicator during Q3/Q4 2023/24~~	Indicator to remain on the Barrier and Challenges list.
18	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	N/A per C88	Corporate Services	C5 (GG) Number of recognised traditional leaders within your municipal boundary	~~Barrier~~ – The City does not have any traditional leaders, and is therefore unable to implement the indicator. As a result, reporting on this indicator is deemed "not applicable" for the City. ~~this indicator is "not applicable". At this stage the City is not in a position to implement this indicator and is in alignment with provision 4.2 of Addendum 4.~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~Audit readiness: N/A~~	Indicator to remain on the Barrier and Challenges list.
19	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	N/A per C88	City Manager	C6 (GG) Number of formal (minuted) meetings between the Mayor, Speaker and MM were held to deal with municipal matters	~~Barrier~~ Confidentiality of minutes poses a risk as it can be against the POPI Act as ~~detailed~~ confidential discussions are held ~~at these types of~~ during these meetings. Steps: ~~CCT to seek guidance from National Treasury.~~ The City will consult National Treasury on the concerns preventing disclosure of the meeting minutes. Auditable reporting can only take place from 2026/2027, as the updated Addendum for 2025/2026 remained unchanged. Auditable reporting is subject to the outcome of the consultation with National Treasury and an updated Addendum. Estimated date of audit readiness: ~~2025/2026~~ 2026/2027	Indicator to remain on the Barrier and Challenges list.
20	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	N/A per C88	City Manager	C7 (GG) Number of formal (minuted) meetings - to which all senior managers were invited- held	~~Barrier~~ Confidentiality of minutes poses a risk as it can be against the POPI Act as ~~detailed~~ confidential discussions are held ~~at these types of~~ during these meetings. Steps: ~~CCT to seek guidance from National Treasury.~~ The City will consult National Treasury on the concerns preventing disclosure of the meeting minutes. Auditable reporting can only take place from 2026/2027, as the updated Addendum for 2025/2026 remained unchanged. Auditable reporting is subject to the outcome of the consultation with National Treasury and an updated Addendum. Estimated date of audit readiness: ~~2025/2026~~ 2026/2027	Indicator to remain on the Barrier and Challenges list.

Annexure 2.6.C 2024-2025 Compliance scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~
The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
21	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	N/A per C88	Corporate Services	C19 (GG) Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings	~~Barrier -~~ The City does not have any traditional leaders, and is therefore unable to implement the indicator. As a result, reporting on this indicator is deemed "not applicable" for the City. ~~this indicator is "not applicable". At this stage the City is not in a position to implement this indicator and is in alignment with provision 4.2 of Addendum 4.~~ ~~Steps: Feasible solutions to be investigated and action plans to be put in place.~~ ~~Audit readiness: N/A~~	Indicator to remain on the Barrier and Challenges list.
22	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	N/A per C88	Corporate Services	C41 (GG) Number of approved engineer posts in the municipality	~~Barrier -~~ No system in place to measure the ~~Key Performance Indicator KPI~~ indicator as the City adopted generic job descriptions for all appointments. Steps: A viable system is being explored for reporting purposes that will ~~could potentially~~ align to ~~NT~~ the reporting requirements. Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.
23	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	N/A per C88	Corporate Services	C42 (GG) Number of registered engineers employed in approved posts	~~Barrier -~~ No system in place to measure the ~~Key Performance Indicator KPI~~ indicator as the City adopted generic job descriptions for all appointments. Steps: A viable system is being explored for reporting purposes that will ~~could potentially~~ align to ~~NT~~ the reporting requirements. Estimated date of audit readiness: 2025/2026	Indicator to remain on the Barrier and Challenges list.
24	A Capable and Collaborative City Government	~~Objective 16. A capable and Collaborative City Government~~	N/A per C88	~~Corporate Services~~	~~C43~~ ~~Number of engineers employed in approved posts~~	~~Barrier - No system in place to measure the Key Performance Indicator KPI as City adopted generic job description for all appointments.~~ ~~A viable system is being explored for reporting purposes that could potentially align to NT reporting requirements.~~ ~~Estimated date of audit readiness: 2025/2026~~	The City is ready for implementation and reporting, and the indicator is included in the Output Scorecard for completeness.
25	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	N/A per C88	Finance	C77 (LED) B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based	~~The BBBEE score/ ratings has been removed from the procurement regulations, and this is no longer a measuring target for the City to consider when registering or making an award.~~ The changes to the procurement regulations, specifically the removal of BBBEE (Broad-Based Black Economic Empowerment) scores or ratings as a consideration for awards or registration processes is no longer a requirement. New Preferential Procurement Regulations came into effect 16 January 2023. Steps: ~~Engage National Treasury. CCT propose to be exempted/removed from C88.~~ The City will consult National Treasury for guidance on this matter. Estimated date of audit readiness: N/A	Indicator to remain on the Barrier and Challenges list.
26	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	N/A per C88	Finance	C78 (LED) B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned	~~The BBBEE score/ ratings has been removed from the procurement regulations, and this is no longer a measuring target for the City to consider when registering or making an award.~~ The changes to the procurement regulations, specifically the removal of BBBEE (Broad-Based Black Economic Empowerment) scores or ratings as a consideration for awards or registration processes is no longer a requirement. New Preferential Procurement Regulations came into effect 16 January 2023. Steps: ~~Engage National Treasury. CCT propose to be exempted/removed from C88.~~ The City will consult National Treasury for guidance on this matter. Estimated date of audit readiness: N/A	Indicator to remain on the Barrier and Challenges list.

Annexure 2.6.C 2024-2025 Compliance scorecard Barriers and Challenges

National Treasury Circular 88, Addendum 4: Provision 4.2 states ~~that~~ "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". ~~Refer to listed indicators below. The City will monitor the indicators and put action plans in place to ensure the indicators are auditable in the future. These indicators are included for completeness purposes but will not be reported to National Treasury and the Auditor General until the indicators are audit ready.~~

The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.

No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
27	A Capable and Collaborative City Government	~~Objective~~ 16. A ~~c~~Capable and ~~c~~Collaborative ~~c~~City ~~g~~Government	N/A per C88	Finance	C79 (LED) B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement	~~The BBBEE score/ ratings has been removed from the procurement regulations, and this is no longer a measuring target for the City to consider when registering or making an award.~~ The changes to the procurement regulations, specifically the removal of BBBEE (Broad-Based Black Economic Empowerment) scores or ratings as a consideration for awards or registration processes is no longer a requirement. New Preferential Procurement Regulations came into effect 16 January 2023. Steps: ~~Engage National Treasury. CCT propose to be exempted/removed from C88.~~ The City will consult National Treasury for guidance on this matter. Estimated date of audit readiness: N/A	Indicator to remain on the Barrier and Challenges list.
28	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Finance	C94 (FM) Number of requests approved for deviations from approved procurement plan	The City did not formally adopt National Treasury MFMA Circular 62 – Supply Chain Management: Enhancing compliance and accountability, in terms of Section 168 of the Municipal Financial Management Act. Steps: The City will seek guidance from National Treasury on the matter. Estimated date of audit readiness: To be confirmed in consultation with National Treasury.	Indicator to be added to the 2024/2025 Barrier and Challenges list.
29	A Capable and Collaborative City Government	~~Objective 16. A capable and Collaborative City Government~~	N/A per C88	~~City Manager~~	~~C87 (LED)~~ ~~Number of firms in the formal sector split across 1-digit SIC codes~~	~~Barrier- The data and outcome is third party dependent and is not within the control of the City. The third party to be held accountable for any AG findings.~~ ~~Follow-up on initial proposal- AG to only audit indicators/ data elements within the City's control.~~	Barrier to be removed from the list as it is a National Treasury reporting responsibility and is included in the Compliance Scorecard for completeness.
30	A Capable and Collaborative City Government	~~Objective 16. A capable and Collaborative City Government~~	N/A per C88	~~City Manager~~	~~C88(LED)~~ ~~Number of businesses registered with the South African Revenue Service within the municipal area~~	~~Barrier- The data and outcome is third party dependent and is not within the control of the City. The third party to be held accountable for any AG findings.~~ ~~Follow-up on initial proposal- AG to only audit indicators/ data elements within the City's control.~~	Barrier to be removed from the list as it is a National Treasury reporting responsibility and is included in the Compliance Scorecard for completeness.

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 3

CAPE TOWN STADIUM - 2024-2025 MID-YEAR BUDGET AND PERFORAMNCE ASSESSMENT

(2024-2025 MID-YEAR REVIEW)

CONTENTS

PART 1 – REPORT TO THE BOARD OF DIRECTORS AND PARENT MUNICIPALITY

1. Executive Summary

The purpose of this report is to comply with Section 88 of the Municipal Finance Management Act (MFMA) and deals with the matters referred to hereunder, namely the performance of the Cape Town Stadium (CTS) as reflected in the monthly statements, performance against the Key Performance Indicators (KPI's) and any matters raised in the Annual Report and Mid- year review and performance assessment.

Section 88 of the MFMA states:

1.1. The accounting officer of a municipal entity must by 20 January of each year—
  a) assess the performance of the entity during the first half of the financial year, taking into account:
    i. the monthly statements referred to in section 87 for the first half of the financial year and the targets set in the service delivery, business plan or other agreement with the entity's parent municipality; and
    ii. the entity's annual report for the past year, and progress on resolving problems identified in the annual report;
  b) submit a report on such assessment to—
    i. the board of directors of the entity; and
    ii. the parent municipality of the entity.

1.2. A report referred to in subsection (1) must be made public.

2. High level assessment of performance for the first half of 2024/25 against the annual budget

<u>Revenue by Source (R15,2 million under-recovery)</u>

Reason for over-/under-recovery on revenue:

- **Other own revenue** comprises of income earned through Rental from fixed assets, interest and operational revenue.

  A total of R40 million in own revenue was achieved against a year-to-date budget of R32,1 million for the first half of the 2024/25 financial year. The over-recovery of revenue against the budget is mainly attributable to the successful hosting of the South Africa vs New Zealand Test Match held in September 2024, as well as the addition of the U20 World Cup rugby tournament fixtures, the WXV Test Match, and the WXV2 Women's Rugby fixtures during quarter 1.

- **Rental from fixed assets (R10,2 million over-recovery)**
  The R33,7 million revenue earned year-to-date is mainly attributable to the event-related income from bowl, non- bowl events, and film shoots. It also includes income earned in relation to preferred rights from all the operational- and commercial tender suppliers, business lounge memberships, and hospitality income earned from the hosting of certain bowl events as well as lease income earned from leases with two (2) mobile service providers i.e. Newinvest 12 (Pty) Ltd and McDonald's for the lease of the area where McDonald's is situated and Stormers Rugby for the lease of the office space rental.

- **Other revenue and interest (R2,2 million under-recovery)**
  Other revenue and interest income generated of R5,6 million against a budget of R8,4 million and R739k against a budget of R127k respectively, is in relation to the naming rights income received from DHL, rebate income earned from the operational- and commercial service providers for services sold to clients such as cleaning, security, etc. for events held at the stadium, as well as income earned from tours. The interest income earned is in relation to the entity's favourable bank balance. The under-recovery of other revenue is mainly attributable to less rebate income earned from the operational- and commercial service providers than initially envisaged.

- **Transfers and subsidies- Operational (Grant income) (R23,2 million under-recovery)**

  A total of R3,7 million grant funding was utilised against a budget of R26,9 million. The total approved grant funding budgeted for the year has increased to R44,5 million. The favourable variance is due to the entity generating sufficient own revenue YTD to supplement its operational expenditure.

Expenditure by type (R11,8 million under-recovery)

Current total expenditure is R43,7 million (21.3%) below the year-to-date budget projection of R55,6 million, realising a saving of R11,8 million for the period ending 31 December 2024. The operational expenditure budget will not be adjusted in the adjustments budget and will be kept in line with the original budget for compliance purposes.

Reason for savings on operating expenditure:

- **Employee related costs (R602k under-recovery)**
  The employee related costs category incurred expenditure of R1,8 million against a budget of R2,4 million. The R602k savings realised are due to the timing of expenditure as certain vacancies were only finalised after budget approval.

- **Remuneration of Directors (R103k under-recovery)**
  The remuneration of directors cost category incurred expenditure of R199k against a budget R302k. The R103k savings realised are due to only scheduled meetings held, while additional meetings were factored into the budget.

- **Inventory Consumed (R3,6 million under-recovery)**
  The inventory consumed cost category incurred expenditure of R254k against a budget of R3,9 million. The R3,6 million savings realised are mainly attributable to the under expenditure in the fuel budget due to the decreased utilisation of the generators as a result of the decrease in load-shedding for the period under review.

- **Contracted Services (R5,5 million under-recovery)**
  The contracted services cost category incurred an expenditure of R28,3 million against a budget of R33,8 million. The total savings of R5,5 million is due to, inter alia, savings realised within the marketing, cleaning and repairs and maintenance budget, which will be utilised during the latter part of the year.

- **Other Expenditure (R1,9 million under-recovery)**
  The other expenditure cost category incurred an expenditure of R13,1 million against a budget of R15,1 million. The total savings of R1,9 million is due to, inter alia, savings realised with the utilities, licenses and advertising budget, as well as various immaterial savings within the other expenditure category due to the cost saving measures implemented by the entity.

Capital Expenditure

Capital expenditure is the responsibility of the City of Cape Town and not the Cape Town Stadium entity as outlined in the Service Delivery Agreement (SDA), therefore no capital projects were allocated to the Stadium for this period.

3. 2024/25 Performance Scorecard

The entity's 2024/25 Performance Scorecard for the period 1 July to 31 December 2024 is included as Annexure 1 to this document. This scorecard is discussed under part 3 (Service Delivery Performance) of this report.

4. 2023/24 Integrated Annual Report

The entity's 2023/24 Integrated Annual Report will be tabled at Council at its meeting to be held on 30 January 2025. The Integrated Annual Report has been approved at the Annual General Meeting (AGM), which took place on 6 December 2024.

PART 2 - FINANCIAL PERFORMANCE

The tables below reflect the operating budget for the CTS for the period 1 July to 31 December 2024.

Full year forecasts were revised to reflect the figures as per the January 2025 adjustments budget process. Revised forecasts will inform the adjustments budget to be tabled at Council for approval.

Table F1 Monthly Budget Statement Summary

Description	2023/24	Current Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Transfers recognised - operational	33 196	44 500	44 500	–	3 704	26 902	(23)	-86.2%	44 500
Other own revenue	53 382	68 979	68 979	10 499	40 071	32 104	8	24.8%	68 979
Total Revenue (excluding capital transfers and contributions)	**86 578**	**113 479**	**113 479**	**10 499**	**43 775**	**59 006**	**(15 231)**	**-25.8%**	**113 479**
Employee costs	1 704	3 527	3 527	307	1 834	2 437	(602)	-24.7%	3 527
Remuneration of Board Members	499	604	604	129	199	302	(103)	-34.0%	604
Inventory consumed and bulk purchases	2 926	7 653	7 653	7	254	3 943	(3 689)	-93.6%	6 603
Other expenditure	87 306	101 696	101 696	6 163	41 487	48 966	(7 479)	-15.3%	102 746
Total Expenditure	**92 434**	**113 479**	**113 479**	**6 605**	**43 775**	**55 647**	**(11 872)**	**-21.3%**	**113 479**
Surplus/(Deficit)	**(5 856)**	**0**	**0**	**3 894**	**–**	**3 358**	**(3 358)**	(0)	**0**
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(5 856)**	**0**	**0**	**3 894**	**–**	**3 358**	**(3 358)**	**(0)**	**0**
Income Tax	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(5 856)**	**0**	**0**	**3 894**	**–**	**3 358**	**(3 358)**	**(0)**	**0**
Financial position									
Total current assets	26 189	27 088	27 088		44 462				27 088
Total non current assets	–	–	–		–				–
Total current liabilities	33 102	24 653	24 653		51 374				24 653
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	**(6 913)**	**2 435**	**2 435**		**(6 913)**				**2 435**
Cash flows									
Net cash from (used) operating	(2 000)	155	155	3 235	17 459	–	17 459	0%	155
Cash/cash equivalents at the year end	5 414	7 920	7 920	8 650	22 874	7 765	15 108	194.6%	7 920

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

Description	2023/24	Current Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue									
Exchange Revenue							–		
Interest	1 625	212	212	141	739	127	612	481.0%	598
Rental from Fixed Assets	30 555	44 039	44 039	10 261	33 732	23 495	10 237	43.6%	49 203
Operational Revenue	21 202	24 728	24 728	97	5 600	8 482	(2 882)	-34.0%	19 178
Non-Exchange Revenue									
Transfer and subsidies - Operational	33 196	44 500	44 500	–	3 704	26 902	(23 198)	-86.2%	44 500
Total Revenue (excluding capital transfers and contributions)	**86 578**	**113 479**	**113 479**	**10 499**	**43 775**	**59 006**	**(15 231)**	**-25.8%**	**113 479**
Expenditure By Type									
Employee related costs	1 704	3 527	3 527	307	1 834	2 437	(602)	-24.7%	3 527
Remuneration of board members	499	604	604	129	199	302	(103)	-34.0%	604
Inventory consumed	2 926	7 653	7 653	7	254	3 943	(3 689)	-93.6%	6 603
Contracted services	54 773	68 752	68 752	4 290	28 329	33 864	(5 535)	-16.3%	69 259
Operational costs	32 534	32 944	32 944	1 872	13 158	15 101	(1 944)	-12.9%	33 487
Other Losses							–		
Total Expenditure	**92 434**	**113 479**	**113 479**	**6 605**	**43 775**	**55 647**	**(11 872)**	**-21.3%**	**113 479**
Surplus/(Deficit)	**(5 856)**	**0**	**0**	**3 894**	**–**	**3 358**	**(3 358)**	**(0)**	**0**
Transfers and subsidies - capital (monetary allocations)							–		
Transfers and subsidies - capital (in-kind)							–		
Surplus/(Deficit) before taxation	(5 856)	0	0	3 894	–	3 358	**(3 358)**	**(0)**	0
Income Tax				–	–		–		
Surplus/(Deficit) for the year	**(5 856)**	**0**	**0**	**3 894**	**–**	**3 358**	**(3 358)**		**0**

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2023/24	Current Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	5 414	7 920	7 920	22 874	7 920
Trade and other receivables from exchange transactions	9 895	16 521	16 521	9 895	16 521
Receivables from non-exchange transactions	7 845			8 658	
Current portion of non-current receivables	2 837	2 647	2 647	2 837	2 647
VAT	198			198	
Other current assets					
Total current assets	**26 189**	**27 088**	**27 088**	**44 462**	**27 088**
Non current assets					
Total non current assets	–	–	–	–	–
TOTAL ASSETS	**26 189**	**27 088**	**27 088**	**44 462**	**27 088**
LIABILITIES					
Current liabilities					
Trade and other payables from exchange transactions	24 294	24 653	24 653	42 566	24 653
Trade and other payables from non-exchange transactions	8 808			8 808	
Total current liabilities	**33 102**	**24 653**	**24 653**	**51 374**	**24 653**
Non current liabilities					
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	**33 102**	**24 653**	**24 653**	**51 374**	**24 653**
NET ASSETS	**(6 913)**	**2 435**	**2 435**	**(6 912)**	**2 435**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(6 913)	2 435	2 435	(6 913)	2 435
TOTAL COMMUNITY WEALTH/EQUITY	**(6 913)**	**2 435**	**2 435**	**(6 913)**	**2 435**

Table F5 Monthly Budget Statement – Cash Flow

Description	2023/24	Current Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Other revenue	38 221	60 890	60 890	13 735	58 829	35 090	23 739	67.7%	60 890
Transfers and Subsidies - Operational	33 196	44 500	44 500	(3 894)	3 704	23 916	(20 212)	-84.5%	44 500
Interest	1 639						–		
Payments									
Suppliers and employees	(75 056)	(105 235)	(105 235)	(6 605)	(45 073)	(59 006)	13 932	-23.6%	(105 235)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(2 000)**	**155**	**155**	**3 235**	**17 459**	**–**	17 459	**0.0%**	**155**
NET INCREASE/ (DECREASE) IN CASH HELD	**(2 000)**	**155**	**155**	**3 235**	**17 459**	**–**	**17 459**	**0.0%**	**155**
Cash/cash equivalents at the beginnig of year	7 414	7 765	7 765	5 414	5 414	7 765	(2 351)	-30.3%	7 765
Cash/cash equivalents at the end of year	**5 414**	**7 920**	**7 920**	**8 650**	**22 874**	**7 765**	**15 108**	**194.6%**	**7 920**

Table SF1 Entity Material variance explanation

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
Revenue items			
Rental from Fixed Assets	10 237	The positive variance is due to hosting additional events not included in the original budget i.e. the U20 World Cup, and the Women's Rugby Championship. Successful hosting of the South Africa vs New Zealand Test match also contributed favourably to the variance, as well as additional income earned from business lounge memberships.	No remedial action required.
Operational Revenue	(2 882)	The variance is due to the timing of income earned from the Naming Rights Agreement.	The variance is expected to stabilise over the course of the year.
Transfer and subsidies - Operational	(23 198)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Expenditure items			
Employee related costs	(602)	The variance is due to the timining of expenditure as certain vacancies were only finalised after budget approval.	The variance is expected to stabilise over the course of the year.
Remuneration of board members	(103)	Only scheduled board and sub-committee meetings took place although additional meetings were factored into the budget.	No remedial action required.
Inventory consumed	(3 689)	The variance is due to the significant saving on the fuel cost due to the reduction in load-shedding, as well as cost saving measures being implemented.	No remedial action required.
Contracted services	(5 535)	The variance is due to the timing of expenditure in relation to the repairs and maintenance and marketing costs, as well as cost saving measures being implemented.	The variance is expected to stabilise over the course of the year.
Operational costs	(1 944)	The variance is due to the timing of expenditure in relation to the utilities, internet charge and licenses cost, as well as cost saving measures being implemented.	The variance is expected to stabilise over the course of the year.
Financial Position			
Capital Expenditure items			
Cash flow items			
Other revenue	23 739	The positive variance is due to hosting additional events not included in the original budget i.e. the U20 World Cup, and the Women's Rugby Championship. Successful hosting of the South Africa vs New Zealand Test match also contributed favourably to the variance, as well as additional income earned from business lounge memberships.	No remedial action required.
Transfers and Subsidies - Operational	(20 212)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	13 932	The variance is due to cost saving measures being implemented.	No remedial action required.
Total variance			

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Entity											
Nedbank - Current - 1151 569 038	n/a	Current Account	6%	n/a	n/a	n/a	–				–
Nedbank - Commercial Account 1 - 1151 570 605	n/a	Current Account	6%	n/a	n/a	n/a	17 818	113	–	3 106	21 037
Nedbank - Commercial Account 2 - 1151 570 613	n/a	Current Account	6%	n/a	n/a	n/a	1 818	17	–		1 835
Total investments							19 636	130	–	3 106	22 872

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2023/24	Current Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
								%	
R thousands	A	B	C						D
Remuneration									
Board Members of Entities									
Board Fees	499	604	604	129	199	302	(103)	-34.0%	604
Sub Total - Board Members of Entities	499	604	604	129	199	302	(103)	-34.0%	604
% increase		21.2%	21.2%						21.2%
Senior Managers of Entities									
Basic Salaries and Wages	3 056	3 527	3 527	307	1 834	2 437	(602)	-24.7%	3 527
Sub Total - Senior Managers of Entities	3 056	3 527	3 527	307	1 834	2 437	(602)	-24.7%	3 527
% increase		15.4%	15.4%						15.4%
Total Municipal Entities remuneration	3 554	4 131	4 131	436	2 034	2 739	(705)	-25.7%	4 131

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2023/24	Current Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Community Assets	26 124	28 195	28 195	2 343	12 932	14 097	1 165	8.3%	28 195
Sport and Recreation Facilities	26 124	28 195	28 195	2 343	12 932	14 097	1 165	8.3%	28 195
Indoor Facilities							–		
Outdoor Facilities	26 124	28 195	28 195	2 343	12 932	14 097	1 165	8.3%	28 195
Capital Spares							–		
Total Repairs and Maintenance Expenditure	26 124	28 195	28 195	2 343	12 932	14 097	1 165	8.3%	28 195

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source															
Rental of facilities and equipment	2 131	9 784	4 891	2 560	4 104	10 261						10 308	44 039	49 182	52 132
Transfers and Subsidies - Operational	11	(1 452)	2 748	3 703	2 588	(3 894)	2 857	5 050	5 233	2 857	1 602	23 198	44 500	44 500	44 500
Interest	–											212	212	225	238
Other revenue												24 728	24 728	26 212	27 784
Other Gains	–	16 805	5 995	(2 525)	1 348	3 474	5 466	3 273	3 273	5 466	11 695	(54 271)			
Cash Receipts by Source	**2 142**	**25 138**	**13 634**	**3 738**	**8 040**	**9 841**	**8 323**	**8 323**	**8 506**	**8 323**	**13 298**	**4 174**	**113 479**	**120 118**	**124 655**
Other Cash Flows by Source															
Total Cash Receipts by Source	**2 142**	**25 138**	**13 634**	**3 738**	**8 040**	**9 841**	**8 323**	**8 323**	**8 506**	**8 323**	**13 298**	**4 174**	**113 479**	**120 118**	**124 655**
Cash Payments by Type															
Employee related costs	292	292	331	252	360	307	8 323	8 323	8 506	8 323	4 035	(35 817)	3 527	3 738	3 962
Remuneration of councillors			71		–	129						405	604	640	679
Inventory consumed	24	18	70	101	34	7						7 399	7 653	8 112	4 430
Contracted services	1 804	5 647	5 852	4 761	5 975	4 290						40 422	68 752	74 553	79 026
Transfers and grants - other												32 789	32 789	32 948	34 924
Other expenditure	22	5 285	2 508	1 799	2 969	1 872						(14 456)			
Cash Payments by Type	**2 142**	**11 242**	**8 832**	**6 914**	**9 339**	**6 605**	**8 323**	**8 323**	**8 506**	**8 323**	**4 035**	**30 741**	**113 324**	**119 991**	**123 022**
Other Cash Flows/Payments by Type															
Total Cash Payments by Type	**2 142**	**11 242**	**8 832**	**6 914**	**9 339**	**6 605**	**8 323**	**8 323**	**8 506**	**8 323**	**4 035**	**30 741**	**113 324**	**119 991**	**123 022**
NET INCREASE/(DECREASE) IN CASH HELD	**–**	**13 896**	**4 802**	**(3 176)**	**(1 299)**	**3 235**	**–**	**–**	**–**	**–**	**9 263**	**(26 567)**	**155**	**127**	**1 633**
Cash/cash equivalents at the month/year begin:	5 414	5 414	19 310	24 112	20 937	19 638	22 874	22 874	22 874	22 874	22 874	32 137	7 765	7 920	8 079
Cash/cash equivalents at the month/year end:	5 414	19 310	24 112	20 937	19 638	22 874	22 874	22 874	22 874	22 874	32 137	5 569	7 920	8 079	8 240

PART 3 - SERVICE DELIVERY PERFORMANCE

1. Introduction

The CTS, since becoming an entity, has shifted focus and is very much target driven and results orientated. The entity continues to strive towards achieving all organisational, financial and non-financial targets. The City measures the performance of the CTS against a set of Key Performance Indicators (KPIs), which are reviewed annually with input from both stakeholders.

2. Highlights from the 2024/25 Q2 Performance Scorecard

A total of six (6) of the eight (8) targets were achieved at the end of the second quarter.

For the indicator measuring the entity’s percentage achievement of projected revenue, a total of 65.46% of revenue was achieved against a target of 35%. The actual revenue has exceeded the budgeted income.

The approved repairs and maintenance programme as well as the compliance with all OHSA Acts and regulations for the period were fully accomplished (100%).

CTS successfully hosted 67 events against a target of 65 events. This has resulted in the spectator attendance achievement of 481 080 against a target of 430 000 spectators.

The budget spent on implementation of the WSP have not been achieved due to the finalisation of FMP (Finance Management Programme) invoices being delayed by corporate. The entity achieved 30% against a target of 35%.

The detailed reasons for variances as well as remedial action are outlined in the Q2 2024/25 performance scorecard, which is attached as Annexure 1.

3. Conclusion

During the first half of the 2024/25 financial year, the CTS, performed considerably well in most of the performance indicators compared to the previous financial year. The entity also performed well in achieving its other targets.

PART 4 – RECOMMENDATIONS

1. Adjustments Budget

It is recommended that the 2024/25 adjustments budget, which is in line with the original budget and was approved by the board on 6 December 2024, be considered as part of the parent municipality's adjustments budget by Council no later than 31 January 2025.

2. Mid-year changes to measurable performance indicators

It is recommended that the revised measurable performance indicators be approved by Council.

Annexure 1: 2024/25 Q2 Performance Scorecard

2024/2025 Q2 ANNUAL PERFORMANCE MANAGEMENT REPORT - CAPE TOWN STADIUM — **Annexure B**

Well above | **Above** | **On target** | **Below** | **Well below**

No	Indicator	2023/2024 (Q2) Target	2023/2024 (Q2) Actual	2023/2024 (Q2) Status	2024/2025 Current Q2 Target	2024/2025 Current Q2 Actual	2024/2025 Current Q2 Status	Reason for variance	Remedial action
Priority: Economic Growth									
Objective 1: Increased jobs and investment in the Cape Town economy									
1	Spectator attendance at the DHL Stadium (number)	411 351	331 444		430 000	481 080		The Stadium were able to host additional football fixtures including the AFCON qualifier between Bafana Bafana and South Sudan.	Continue to support and encourage event organisers with their marketing of events.
2	Events hosted (number)	60	71		65	67		Slightly above target due to hosting additional football fixtures.	Continue to proactively evaluate events pipeline and attract new events.
Priority: Public Space, Environment and Amenities									
Objective 11: Quality and safe parks and recreation facilities supported by community partnerships									
3	Compliance with approved Repairs and Maintenance Programme (%)	100%	100%		100%	100%		The Stadium is 100% compliant with its approved repairs and maintenance programme.	Continued Compliance at 100%
4	Compliance with the Occupational Health and Safety Act (Act 85 of 1993) and regulations (%)	100%	100%		100%	100%		The Stadium is 100% compliant with the OHSA Act and Regulations (Act 85 of 1993)	Continued Compliance at 100%
Priority: A Capable and Collaborative City Government									
Objective 16: A capable and collaborative city government									
5	Achievement of own projected revenue (%)	25%	33.64%		35%	65.46%		The entity was able to host additional events than initially anticipated, as well as the successful hosting of the South Africa vs New Zealand test match during Q1 which generated significant revenue for the entity.	Maintain the momentum
6	Opinion of the Auditor-General	AFS Submitted to AG	AFS Submitted to AG		Clean audit opinion	Clean audit obtained		The entity achieved an unqualified clean audit opinion for the financial year ended 30 June 2024.	Maintain the momentum
7	Budget spent on implementation of the WSP (%)	50%	39%		35%	30%		FMP Invoices were to be finalised prior to the end of December , but was delayed by Corporate . The impact is R40 000 which would have represented a percentage of 58% .	Corporate Finance to be engaged via the HR corporate working committee to ensure financial processes due for completion at the end of each quarter is complied with.
8	Employees from the EE designated groups in the three highest levels of management (%)	80%	40%		80%	60%		5 Positions currently make up the top three levels of management. Three of these positions are from the EE designated groups .	Vacancies in the top three levels of management wil be filled when current incumbents vacate their positions due to resignation/retirement , taking into consideration the EE designated groups

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2024/25 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 4

CAPE TOWN INTERNATIONAL CONVENTION CENTRE - 2024-2025 MID-YEAR BUDGET AND PERFORAMNCE ASSESSMENT

(2024-2025 MID-YEAR REVIEW)

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PART 1 – CAPE TOWN INTERNATIONAL CONVENTION CENTRE: REPORT TO THE BOARD OF DIRECTORS AND PARENT MUNICIPALITY

1. Executive Summary

The purpose of this report is comply with Section 88 of the Municipal Finance Management Act (MFMA) and deals with the matters referred to hereunder, namely the performance of the CTICC as reflected in the monthly statements, performance against the Key Performance Indicators (KPI's) and any matters raised in the Annual Report; Mid-year budget and performance assessment.

Section 88 of the Municipal Finance Management Act (MFMA) states:

1.1. The accounting officer of a municipal entity must by 20 January of each year—

- *a) assess the performance of the entity during the first half of the financial year, taking into account:*
  - *i. the monthly statements referred to in section 87 for the first half of the financial year and the targets set in the service delivery, business plan or other agreement with the entity's parent municipality; and*
  - *ii. the entity's annual report for the past year, and progress on resolving problems identified in the annual report;*
- *b) submit a report on such assessment to—*
  - *i. the board of directors of the entity; and*
  - *ii. the parent municipality of the entity.*

1.2. A report referred to in subsection (1) must be made public.

2. High level assessment of performance for the first half of 2024/25 against the annual budget

Exchange Revenue (R33.4 million over-recovery)

The total exchange revenue for the half-year was R245.9 million, which is 15.7% or R33.4 million above the year-to-date budget projection for the period.

Main reasons for the higher revenue achieved

- *Rental from Fixed Assets (R10.6 million over-recovery) and Operational Revenue (R21.2 million over-recovery)*

  When preparing the budget management worked on the assumption that the return to business post the Covid-19 pandemic would be relatively consistent, given the expected economic conditions. However, new events have been secured and booked while previous events have returned faster than expected, including higher international events. This resulted in a total of 189 events being hosted against the 220 events budgeted, including 37 international events against the target of 23. Even though event numbers are down to budget the events that are taking place are larger events, earning the company more revenues.

- *Interest earned from Current and Non-Current Assets (R2.8 million over-recovery)*

  Net Interest Income was R8.8 million for the half-year, due to the additional revenue earned from events hosted, good cost management and client advance deposits received.

- *Sale of Goods and Rendering of Services (R1.2 million under-recovery)*

  The sale of goods and rendering of services was R10.5 million for the period, the under-recovery is mainly related to services used by the clients.

Expenditure By Type

Current expenditure is 7.5% or R13.8 million above the year-to-date budget projection for December 2024.

Reasons for overspending on expenditure

- Employee related costs are 3.2% above budget, which is directly related to the events hosted and higher revenues achieved as staff were required for longer periods which required the company to fill vacancies, employ temporary staff and in addition pay public holiday, overtime and nightshift allowances to staff during the first half of the year.
- Remuneration of board members is 6.4% below budget for the period, due to some vacancies in the Board and sub-committees.
- Inventory consumed is 8.7% above budget, due to the higher revenue related costs in generating the additional operating revenues, such as parking and food and beverage.
- Depreciation and asset impairment 17.1% above budget as a result of the reversal of impairment processed in the 2023/24 financial year of R100m impacting the charge this year.
- Contracted services is above budget by 3.8%, due to the type and duration of events hosted during the period requiring security, cleaning and waste removal services.
- Operational Costs are above budget by 9.8%, due to the type and duration of events hosted during the period.

Capital Expenditure

Capital expenditure for the half-year totalled R13.5 million against the year-to-date budget of R28.6 million. The main reasons for the underspend for the year-to-date are mainly due to timing of delivery of products and materials ordered for the capital projects. This is being managed to ensure that projects are completed during the financial year.

3. Measurable performance targets: 2024/25 Quarter 2 Performance Scorecard

There has been no adjustment made to the Company's KPI's to 31 December 2024. This scorecard is discussed under Part 3 (Service Delivery Performance) of this report.

4. **2024/25 Annual Report**

The audit for the 2023/24 financial year has been completed and the company has achieved a clean audit opinion from the Auditor General of South Africa.

The CTICC's 2024/25 Annual Report will be tabled at Council during January 2025, after it has been approved by the shareholders at the company's AGM scheduled to take place on 28 January 2025.

PART 2 - FINANCIAL PERFORMANCE

Financial performance overview

The tables below reflect the operating budget for the CTICC for the period 1 July to 31 December 2024. Full year forecasts were revised as part of the adjustment budget process. Revised forecasts will inform the adjustments budget to be tabled at Council for approval.

Table F1 – Monthly Budget Statement Summary

Description	2023/24	Current Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	12 815	12 000	12 000	8 814	6 033	2 781	46%	16 933
Transfers recognised - operational	–	–	–	–	–	–		–
Other own revenue	387 718	350 284	350 284	237 094	206 445	30 649	15%	411 520
Total Revenue (excluding capital transfers and contributions)	**400 533**	**362 284**	**362 284**	**245 908**	**212 478**	**33 430**	**16%**	**428 453**
Employee costs	90 469	97 671	97 671	50 563	48 995	1 568	3%	102 456
Remuneration of Board Members	744	913	913	443	473	(30)	-6%	889
Depreciation and asset impairment	(58 106)	42 069	42 069	25 136	21 590	3 546	16%	26 440
Interest	–	–	–	–	–	–	0%	–
Inventory consumed and bulk purchases	59 270	51 489	51 489	31 574	29 042	2 532	9%	62 994
Transfers and grants	2 969	2 124	2 124	1 485	1 062	423	40%	2 969
Other expenditure	150 546	156 689	156 689	87 739	81 967	5 772	7%	171 963
Total Expenditure	**245 892**	**350 954**	**350 954**	**196 940**	**183 129**	**13 811**	**8%**	**367 712**
Surplus/(Deficit)	**154 642**	**11 330**	**11 330**	**48 968**	**29 349**	**19 619**	**67%**	**60 741**
Transfers and subsidies - capital (monetary	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	**33 609**	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**188 251**	**11 330**	**11 330**	**48 968**	**29 349**	**19 619**	**67%**	**60 741**
Income Tax	**(54 488)**	**3 094**	**3 094**	**13 221**	**11 218**	**2 003**	**18%**	**16 400**
Surplus/ (Deficit) for the year	**242 739**	**8 236**	**8 236**	**35 747**	**18 131**	**17 616**	**97%**	**44 341**
Capital expenditure & funds sources								
Capital expenditure	43 829	52 662	57 274	13 547	28 637	(15 090)	-53%	57 674
Transfers recognised - capital	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	43 829	52 662	57 274	13 547	28 637	(15 090)	-53%	57 674
Total sources of capital funds	43 829	52 662	57 274	13 547	28 637	(15 090)	-53%	57 674
Financial position								
Total current assets	180 167	165 019	160 407	284 230				232 582
Total non current assets	907 525	705 322	709 934	880 707				906 086
Total current liabilities	93 456	101 955	101 955	137 020				102 215
Total non current liabilities	486	371	371	429				371
Community wealth/Equity	**993 749**	**768 015**	**768 015**	**1 027 488**				**1 036 083**
Cash flows								
Net cash from (used) operating	94 271	66 174	66 174	115 414	64 423	50 991	79%	152 675
Net cash from (used) investing	(43 829)	(52 662)	(57 274)	(13 547)	(28 637)	15 090	-53%	(57 674)
Net cash from (used) financing	–	–	–	16 321	–	16 321	100%	(11 957)
Cash/cash equivalents at the year end	152 101	142 998	138 386	270 288	165 271	105 017	64%	212 530

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

Description	2023/24	Current Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue								
Exchange Revenue								
Service charges - Electricity	–	–	–	–	–	–	–	–
Service charges - Water	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	–	–	–	–	–	–	–	–
Service charges - Waste Management	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services	24 018	22 771	22 771	10 475	11 646	(1 170)	-10.0%	23 225
Agency services	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets	12 815	12 000	12 000	8 814	6 033	2 781	46.1%	16 933
Dividends	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	177 282	167 022	167 022	112 186	101 575	10 612	10.4%	183 668
Licence and permits	–	–	–	–	–	–	–	–
Operational Revenue	186 418	160 491	160 491	114 433	93 225	21 208	22.7%	204 627
Non-Exchange Revenue								
Property rates	–	–	–	–	–	–	–	–
Surcharges and Taxes	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences or permits	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Fuel Levy	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–
Other Gains	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and	**400 533**	**362 284**	**362 284**	**245 908**	**212 478**	**33 430**	**15.7%**	**428 453**
Expenditure By Type								
Employee related costs	90 469	97 671	97 671	50 563	48 995	1 568	3.2%	102 456
Remuneration of board members	744	913	913	443	473	(30)	-6.4%	889
Bulk purchases - electricity	–	–	–	–	–	–	–	–
Inventory consumed	59 270	51 489	51 489	31 574	29 042	2 532	8.7%	62 994
Debt impairment	1 207	240	240	–	120	(120)	-100.0%	240
Depreciation and asset impairment	(59 313)	41 829	41 829	25 136	21 470	3 666	17.1%	26 200
Interest	–	–	–	–	–	–	–	–
Contracted services	70 399	72 031	72 031	38 816	37 412	1 404	3.8%	77 029
Transfers and subsidies	2 969	2 124	2 124	1 485	1 062	423	39.8%	2 969
Irrecoverable debts written off	–	–	–	–	–	–	–	–
Operational costs	80 078	84 658	84 658	48 913	44 555	4 357	9.8%	94 923
Losses on disposal of Assets	216	–	–	–	–	–	–	–
Other Losses	(146)	–	–	11	–	11	100.0%	11
Total Expenditure	**245 892**	**350 954**	**350 954**	**196 940**	**183 129**	**13 811**	**7.5%**	**367 712**
Surplus/(Deficit)	**154 642**	**11 330**	**11 330**	**48 968**	**29 349**	**19 619**	**66.8%**	**60 741**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	33 609	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	188 251	11 330	11 330	48 968	29 349	**19 619**	**66.8%**	60 741
Income Tax	(54 488)	3 094	3 094	13 221	11 218	2 003	17.9%	16 400
Surplus/(Deficit) for the year	**242 739**	**8 236**	**8 236**	**35 747**	**18 131**	**17 616**		**44 341**

CTICC

Table F3 Monthly Budget Statement – Capital expenditure

Description	2023/24	Current Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class								
Other assets	**26 922**	**29 805**	**34 417**	**3 569**	**17 209**	**(13 640)**	**-79.3%**	**34 417**
Operational Buildings	26 922	29 805	34 417	3 569	17 209	(13 640)	**-79.3%**	34 417
Municipal Offices	26 922	29 805	34 417	3 569	17 209	(13 640)	-79.3%	34 417
Computer Equipment	**9 527**	**12 926**	**12 926**	**2 595**	**6 463**	**(3 868)**	-59.9%	**13 326**
Computer Equipment	9 527	12 926	12 926	2 595	6 463	(3 868)	-59.9%	13 326
						–		
Furniture and Office Equipment	**6 373**	**5 136**	**5 136**	**3 089**	**2 568**	**521**	20.3%	**5 136**
Furniture and Office Equipment	6 373	5 136	5 136	3 089	2 568	521	20.3%	5 136
						–		
Machinery and Equipment	**1 008**	**4 795**	**4 795**	**4 295**	**2 398**	**1 898**	79.2%	**4 795**
Machinery and Equipment	1 008	4 795	4 795	4 295	2 398	1 898	79.2%	4 795
						–		
Total Capital Expenditure	**43 829**	**52 662**	**57 274**	**13 547**	**28 637**	**(15 090)**		**57 674**
Funded by:								
National Government	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	43 829	52 662	57 274	13 547	28 637	(15 090)		57 674
Total Capital Funding	**43 829**	**52 662**	**57 274**	**13 547**	**28 637**	**(15 090)**	**–**	**57 674**

Table F4 Monthly Budget Statement – Financial Position

Vote Description R thousands	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	152 101	142 998	138 386	270 288	212 530
Trade and other receivables from exchange transactions	–	–	–	–	–
Receivables from non-exchange transactions	22 391	16 892	16 892	10 072	14 215
Current portion of non-current receivables	2 969	2 124	2 124	1 485	2 969
Inventory	2 706	3 006	3 006	2 385	2 868
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	**180 167**	**165 019**	**160 407**	**284 230**	**232 582**
Non current assets					
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Property, plant and equipment	555 657	449 240	453 852	541 318	572 846
Biological assets	–	–	–	–	–
Living and non-living resources	–	–	–	–	–
Heritage assets	–	–	–	–	–
Intangible assets	–	–	–	–	–
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	196 349	162 307	162 307	196 349	193 380
Other non-current assets	155 518	93 775	93 775	143 039	139 861
Total non current assets	**907 525**	**705 322**	**709 934**	**880 707**	**906 086**
TOTAL ASSETS	**1 087 692**	**870 341**	**870 341**	**1 164 937**	**1 138 669**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	42 374	56 746	56 746	58 695	44 789
Trade and other payables from exchange transactions	43 247	37 685	37 685	74 702	48 759
Trade and other payables from non-exchange transactions	–	–	–	–	–
Provision	7 835	7 524	7 524	3 622	8 666
VAT	–	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	**93 456**	**101 955**	**101 955**	**137 020**	**102 215**
Non current liabilities					
Financial liabilities	–	–	–	–	–
Provision	486	371	371	429	371
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	**486**	**371**	**371**	**429**	**371**
TOTAL LIABILITIES	**93 942**	**102 326**	**102 326**	**137 448**	**102 586**
NET ASSETS	**993 749**	**768 015**	**768 015**	**1 027 488**	**1 036 083**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(334 678)	(560 413)	(560 413)	(300 939)	(292 345)
Reserves	1 328 428	1 328 428	1 328 428	1 328 428	1 328 428
Other					
TOTAL COMMUNITY WEALTH/EQUITY	**993 749**	**768 015**	**768 015**	**1 027 488**	**1 036 083**

Table F5 Monthly Budget Statement – Cash Flow

Description R thousands	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Other revenue	371 052	350 284	350 284	237 094	206 445	30 649	14.8%	411 520
Transfers and Subsidies - Operational	–	–	–	–	–	–	–	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	12 349	12 000	12 000	8 814	6 033	2 781	46.1%	16 933
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(289 130)	(296 110)	(296 110)	(130 494)	(148 055)	17 560	-11.9%	(275 778)
Interest	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**94 271**	**66 174**	**66 174**	**115 414**	**64 423**	50 991	**79.1%**	**152 675**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–
Payments								
Capital assets	(43 829)	(52 662)	(57 274)	(13 547)	(28 637)	15 090	-52.7%	(57 674)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(43 829)**	**(52 662)**	**(57 274)**	**(13 547)**	**(28 637)**	15 090	**-52.7%**	**(57 674)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	16 321	–	16 321	100.0%	(11 957)
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**16 321**	**–**	**16 321**	**100.0%**	**(11 957)**
NET INCREASE/ (DECREASE) IN CASH HELD	**50 442**	**13 513**	**8 900**	**118 187**	**35 786**	**82 401**	**230.3%**	**83 045**
Cash/cash equivalents at the beginnig of year	101 659	129 485	129 485	152 101	129 485	22 616	17.5%	129 485
Cash/cash equivalents at the end of year	**152 101**	**142 998**	**138 386**	**270 288**	**165 271**	**105 017**	**63.5%**	**212 530**

Table SF1 Entity Material variance explanation

Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items			
Interest earned - external investments	2 781	The variance is due to the favourable cash balances as a result of the increase in events/revenue, timing of capital projects paid, the investment of surplus funds, and favourable interest rates.	The budget will be adjusted in the January 2025 adjustments budget.
Sale of Goods and Rendering of Services	(1 170)	The variance is directly linked to a decrease in monthly parkers' parking revenue.	The budget will be adjusted in the January 2025 adjustments budget.
Rental from Fixed Assets	10 612	The variance in rental income is as a result of the higher yielding events held to date including international events.	The budget will be adjusted in the January 2025 adjustments budget.
Operational Revenue	21 208	The variance is due to increase in larger high yielding events resulting in increase in revenue from sub-contracted services, and Food & Beverage (F&B) revenue.	The budget will be adjusted in the January 2025 adjustments budget.
Expenditure items			
Employee related costs	1 568	The negative variance relates to training conducted during none events days.	The budget will be adjusted in the January 2025 adjustments budget.
Inventory consumed	2 532	The variance in other materials is directly linked to a increase in F&B revenue resulting in a increase in the purchase of F&B stock.	The budget will be adjusted in the January 2025 adjustments budget.
Contracted services	1 404	The variance is directly linked to an increase in F&B revenue generating activities resulting in more labour broker staff (waiters) needed to support events.	The budget will be adjusted in the January 2025 adjustments budget.
Operational costs	4 357	The variance is directly linked to an increase in operational costs incurred during the period.	The budget will be adjusted in the January 2025 adjustments budget.
Capital Expenditure items			
Computer Equipment	(3 868)	Due to timing of capital spend as at 31 December 2024.	No remedial action required. Budget will be achieved at 30 June 2025.
Furniture and Office Equipment	521	Due to timing of capital spend as at 31 December 2024.	No remedial action required. Budget will be achieved at 30 June 2025.
Machinery and Equipment	1 898	Due to timing of capital spend as at 31 December 2024.	No remedial action required. Budget will be achieved at 30 June 2025.
Municipal Offices	(13 640)	Due to timing of capital spend as at 31 December 2024.	No remedial action required. Budget will be achieved at 30 June 2025.
Cash flow items			
Interest	2 781	The variance is due to higher cash resources invested and an increase in the interest rate over the period.	The budget will be adjusted in the January 2025 adjustments budget.
Suppliers and employees	17 560	The variance is due to the timing difference between when the supplier expenditure was incurred and the cash flow.	The budget will be adjusted in the January 2025 adjustments budget.
Capital assets	15 090	Due to timing of capital spend as at 31 December 2024.	No remedial action required. Budget will be achieved at 30 June 2025.
Increase (decrease) in consumer deposits	16 321	Increase in consumer deposits for events.	The budget will be adjusted in the January 2025 adjustments budget.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	(24.1%)	11.9%	11.9%	16.7%	12.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/	0.0%	0.0%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves					
Liquidity						
Current Ratio	Current assets/current liabilities	192.8%	161.9%	157.3%	207.4%	227.5%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	192.8%	161.9%	157.3%	207.4%	227.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	162.8%	140.3%	135.7%	197.3%	207.9%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	55.4%	50.0%	50.0%	858.1%	85.6%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	22.6%	27.0%	27.0%	20.6%	23.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	(14.8%)	11.5%	11.5%	17.5%	10.2%

Table SF3 Entity Aged debtors

Detail R thousands	Current Year 2024/25 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	–	–	–	–	–	–	–	–	–	–
Other	6 421	365	344	–	–	2 295	–	–	9 425	2 295
Total By Income Source	**6 421**	**365**	**344**	**–**	**–**	**2 295**	**–**	**–**	**9 425**	**2 295**
2022/23 - totals only									**–**	**–**
Debtors Age Analysis By Customer Group										
Organs of State	–	–	–	–	–	–	–	–	–	–
Commercial	–	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–	–
Other	6 421	365	344	–	–	2 295	–	–	9 425	2 295
Total By Customer Group	**6 421**	**365**	**344**	**–**	**–**	**2 295**	**–**	**–**	**9 425**	**2 295**

Table SF4 Entity Aged creditors

Detail R thousands	Current Year 2024/25 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	–	–	–	–	–	–	–	–	–
Auditor General	–	–	–	–	–	–	–	–	–
Other	45 435	–	–	–	–	–	–	–	45 435
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	45 435	–	–	–	–	–	–	–	45 435

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Cash	–	172	–	–	5	**177**
ABSA Bank - Current - 4072900553	–	41	0	(3)		**38**
ABSA Bank - Exh Serv - Current - 4072900731	–	–	–	–	–	**–**
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	8.33	55 679	408	–	–	**56 087**
Investec Bank - (462097) 1008645	8.21	9 094	62	–	–	**9 156**
Nedgroup Money Market - (800167964) - 8319631	8.42	54 535	375	–	–	**54 910**
ABSA Bank - CTICC Money Market - 9316676360	8.40	66 945	498	–	–	**67 443**
Nedgroup Corp Money Market - (800167964) 8292731	8.34	46 427	354	–	–	**46 781**
Nedbank Call Deposit - 03/7881544007/000105	–	–	–	–	–	**–**
Nedbank - CTICC Main Current - 1151569623	–	2 459	8	(1 450)	–	**1 017**
Nedbank - CTICC Merchant Services - 11515696658	–	495	–	(208)	–	**287**
Nedbank - CTICC Payroll - 1151569666	–	55	–	–	5 500	**5 554**
Nedbank - CTICC East - 1151569674	–	2	–	–	0	**2**
Nedbank - CTICC E-Commerce - 1151569682	–	0	–	–	0	**0**
Nedbank - CTICC Daily Call Deposit Account - 037232511442	7.50	2 567	68	–	26 200	**28 835**
Total investments		**238 469**	**1 774**	**(1 660)**	**31 705**	**270 288**

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration									
Board Members of Entities									
Board Fees	744	913	913	216	443	473	(30)	-6.4%	889
Sub Total - Board Members of Entities	**744**	**913**	**913**	**216**	**443**	**473**	**(30)**	**-6.4%**	**889**
% increase		**22.7%**	**22.7%**						**19.5%**
Senior Managers of Entities									
Basic Salaries and Wages	11 461	12 292	12 292	1 024	6 146	6 146	–		12 292
Sub Total - Senior Managers of Entities	**11 461**	**12 292**	**12 292**	**1 024**	**6 146**	**6 146**	**–**		**12 292**
% increase		**7.2%**	**7.2%**						**7.2%**
Other Staff of Entities									
Basic Salaries and Wages	79 008	85 379	85 379	6 799	44 417	42 849	1 568	3.7%	90 165
Sub Total - Other Staff of Entities	**79 008**	**85 379**	**85 379**	**6 799**	**44 417**	**42 849**	**1 568**	**3.7%**	**90 165**
% increase		**8.1%**	**8.1%**						**14.1%**
Total Municipal Entities remuneration	**91 213**	**98 583**	**98 583**	**8 040**	**51 006**	**49 469**	**1 537**	**3.1%**	**103 345**
Unpaid salary, allowances & benefits in arrears:	–	–	–	–	–	–	–	–	–

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source															
Rental of facilities and equipment	8 122	21 413	18 933	27 881	23 326	12 512	1 899	21 111	10 595	12 638	12 072	(3 479)	167 022	178 641	189 360
Interest earned - external investments	1 316	1 386	1 557	1 677	1 774	1 103	1 016	951	1 016	984	1 016	(1 797)	12 000	14 190	15 543
Other revenue	12 195	21 523	24 825	30 818	24 932	10 614	5 332	19 201	14 362	13 015	13 500	(7 056)	183 262	196 031	209 720
Cash Receipts by Source	**21 633**	**44 322**	**45 315**	**60 376**	**50 032**	**24 229**	**8 247**	**41 263**	**25 973**	**26 637**	**26 588**	**(12 331)**	**362 284**	**388 863**	**414 623**
Other Cash Flows by Source															
Increase (decrease) in consumer deposits	–	32 803	(541)	(28 263)	4 101	8 220	–	–	–	–	–	(16 321)	–	–	–
Total Cash Receipts by Source	**21 633**	**77 125**	**44 775**	**32 113**	**54 133**	**32 449**	**8 247**	**41 263**	**25 973**	**26 637**	**26 588**	**(28 652)**	**362 284**	**388 863**	**414 623**
Cash Payments by Type															
Employee related costs	8 404	8 489	8 386	8 804	8 656	7 824	7 124	8 323	8 310	8 303	8 324	6 724	97 671	103 198	109 266
Remuneration of councillors	–	–	226	–	–	216	–	–	220	–	–	250	913	1 004	1 054
Contracted services	5 452	6 318	6 478	7 282	7 820	5 465	5 206	6 500	5 913	5 591	5 716	4 290	72 031	75 806	79 777
Transfers and grants - other	247	247	247	247	247	247	177	177	177	177	177	(246)	2 124	2 124	2 124
Other expenditure	14 527	19 615	17 793	22 157	19 870	11 672	10 790	15 916	13 883	13 897	14 157	3 940	178 216	186 016	195 729
Cash Payments by Type	**28 631**	**34 670**	**33 130**	**38 491**	**36 593**	**25 425**	**23 297**	**30 915**	**28 503**	**27 968**	**28 374**	**14 958**	**350 954**	**368 148**	**387 951**
Other Cash Flows/Payments by Type															
Capital assets	(924)	(5 377)	(2 738)	(867)	(2 605)	(1 035)	(4 773)	(4 773)	(4 773)	(4 773)	(4 773)	(19 863)	(57 274)	(61 800)	(55 020)
Other Cash Flows/Payments	(11 458)	2 834	3 946	(16 056)	5 141	(23 759)	10 156	2 538	4 950	5 485	5 079	61 622	50 479	65 668	54 420
Total Cash Payments by Type	**16 249**	**32 127**	**34 338**	**21 569**	**39 128**	**631**	**28 680**	**28 680**	**28 680**	**28 680**	**28 680**	**56 718**	**344 159**	**372 017**	**387 351**
NET INCREASE/(DECREASE) IN CASH HELD	**5 385**	**44 998**	**10 437**	**10 545**	**15 005**	**31 819**	**(20 433)**	**12 583**	**(2 707)**	**(2 043)**	**(2 092)**	**(85 370)**	**18 125**	**16 846**	**27 272**
Cash/cash equivalents at the month/year begin:	152 101	157 485	202 484	212 920	223 465	238 469	270 288	249 855	262 438	259 731	257 688	255 596	152 101	170 226	187 072
Cash/cash equivalents at the month/year end:	157 485	202 484	212 920	223 465	238 469	270 288	249 855	262 438	259 731	257 688	255 596	170 226	170 226	187 072	214 344

CTICC

Table SF8a Entity capital expenditure on new assets by asset class

Description	2023/24	Current Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	**14 168**	**21 466**	**26 078**	**1 140**	**13 039**	**(11 899)**	**-91.3%**	**26 078**
Operational Buildings	14 168	21 466	26 078	1 140	13 039	(11 899)	**-91.3%**	26 078
Municipal Offices	14 168	21 466	26 078	1 140	13 039	(11 899)	-91.3%	26 078
Computer Equipment	**8 502**	**3 676**	**3 676**	**2 479**	**1 838**	**641**	34.9%	**4 076**
Computer Equipment	8 502	3 676	3 676	2 479	1 838	641	34.9%	4 076
Furniture and Office Equipment	**6 373**	**3 035**	**3 035**	**2 991**	**1 518**	**1 473**	97.1%	**3 035**
Furniture and Office Equipment	6 373	3 035	3 035	2 991	1 518	1 473	97.1%	3 035
Machinery and Equipment	**1 008**	**860**	**860**	**3 148**	**430**	**2 718**	632.0%	**860**
Machinery and Equipment	1 008	860	860	3 148	430	2 718	632.0%	860
Total Capital Expenditure on new assets	**30 051**	**29 037**	**33 649**	**9 757**	**16 824**	**(7 068)**	**-42.0%**	**34 049**

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

Description	2023/24	Current Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Other assets	**12 754**	**8 339**	**8 339**	**497**	**2 429**	**4 170**	**(1 741)**	**-41.7%**	**8 339**
Operational Buildings	12 754	8 339	8 339	497	2 429	4 170	(1 741)	**-41.7%**	8 339
Municipal Offices	12 754	8 339	8 339	497	2 429	4 170	(1 741)	-41.7%	8 339
Computer Equipment	**1 025**	**9 250**	**9 250**	**–**	**116**	**4 625**	**(4 509)**	-97.5%	**9 250**
Computer Equipment	1 025	9 250	9 250		116	4 625	(4 509)	-97.5%	9 250
Furniture and Office Equipment	**–**	**2 101**	**2 101**	**–**	**98**	**1 050**	**(952)**	-90.7%	**2 101**
Furniture and Office Equipment		2 101	2 101	–	98	1 050	(952)	-90.7%	2 101
Machinery and Equipment	**–**	**3 935**	**3 935**	**–**	**1 148**	**1 968**	**(820)**	-41.7%	**3 935**
Machinery and Equipment		3 935	3 935		1 148	1 968	(820)	-41.7%	3 935
Total Capital Expenditure on renewal of existing assets	**13 779**	**23 625**	**23 625**	**497**	**3 790**	**11 813**	**(8 022)**	**-67.9%**	**23 625**

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2023/24	Current Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Other assets	**43 425**	**41 829**	**41 829**	**4 244**	**25 136**	**21 470**	**(3 666)**	**-17.1%**	**26 200**
Operational Buildings	43 425	41 829	41 829	4 244	25 136	21 470	(3 666)	**-17.1%**	26 200
Municipal Offices	43 425	41 829	41 829	4 244	25 136	21 470	(3 666)	-17.1%	26 200
Total Depreciation	**43 425**	**41 829**	**41 829**	**4 244**	**25 136**	**21 470**	**(3 666)**	**-17.1%**	**26 200**

PART 3 – SERVICE DELIVERY PERFORMANCE

Performance assessment report – KPI's

1. **Introduction**
   As a results-driven organisation, much emphasis is placed on attainment of targets, firstly at an organisational level, and then cascading down to departmental and finally to individual performance assessments. The system of performance management is integral to achieving financial and non-financial targets. The CTICC's performance is measured by the City of Cape Town against a set of KPIs which are reviewed annually by both stakeholders.

The 2024/25 performance scorecard is annexed on page 16.

2. **Some noteworthy comments from the 2024/25 Performance Scorecard**

   a. **Events – Number of events hosted and international events**

      Total number of events hosted during the period was 189, including 37 international events. The total number of events is below the target of 220, mainly due to larger events hosted which impacts on the available space to rent, however the revenue earned from these events are higher. The international event numbers are significantly above the target of 23.

   b. **Human Capital Development – Percentage of annual total salary cost spend on training of permanent and temporary staff**

      The CTICC is committed to developing and strengthening its employees by prioritising training at all levels and for whatever skills necessary to fulfil the centre's mandate and realise its vision. The CTICC has exceeded its year to date target of spending 2% of the annual total salary cost and has spent 6.6% for the half-year. Training has been accelerated to ensure that the CTICC team is well equipped in statutory, vocational and developmental training and values-based leadership.

   c. **Customer Centricity and Service Excellence 80% of minimum aggregate score for all CTICC internal departments and external suppliers**

      CTICC has repeatedly achieved and exceeded targeted scores for customer service, over the past few years, with the half-yearly average of 82% being achieved. It all starts from recruiting passionate staff who strives to deliver world class experiences to all our clients and delegates.

      Our service providers also endeavour to do the same as they are managed through service level agreements and live by our service ethos to our clients. Our staff consistently offers what our brand promises and builds relationships with our clients. CTICC is geared and will continue to provide memorable experiences to all our local and International visitors ensuring they return, not only to the CTICC but to Cape Town as the destination of choice.

d. **Procurement – Supply Chain Procurement from B-BBEE suppliers measured i.t.o. the B-BBEE Act**

The CTICC is committed to growing its contribution in supporting broad based black economic empowerment (B-BBEE). The CTICC has excelled in sourcing 91% of the CTICC's total net spend by the end of the second quarter of 2024/25 from B-BBEE suppliers, against the target of 75%. This has been achieved through the continued focus on preferential procurement practices adopted in our supply chain management system.

e. **Employees from the EE designated groups in the three highest levels of management**

The top three levels of management at the CTICC is currently represented by 81% of individuals from the designated EE group, against the target of 80%.

f. **Operating Profit – Operating profit (EBITDA) achieved**

The company has significantly exceeded the operating profit budgeted for the period, by achieving 146% against the target.

g. **Capital Projects – Percentage of the total number of capital projects for the year completed or committed**

The company planned to complete or commit 55% projects by mid-year and achieved 95%.

h. **Ratio of Cost Coverage maintained (RCC) – Cash/Cost coverage ratio**

The company achieved a cost coverage ratio of 9.5 times for the period against the target of 4.2 times, mainly due to the higher revenue and client advances payments received.

PART 4: RECOMMENDATIONS:

1. **Adjustment Budget**

It is recommended that the 2024/25 adjustment budget as submitted is approved as part of the parent municipality's adjustment budget by Council no later than 31 January 2025.

2. **Mid-year changes to measurable performance indicators**

It is recommended that following the approval of the adjustments budget, the revised measurable performance indicators be approved by Council.

#	CATEGORY	IDP Priority	Objective	Programme	INDICATOR	INDICATOR DEFINITION	AUDITED 2022/2023 [1]	UNAUDITED 2023/2024	TARGET Q1 2024/2025	ACTUAL Q1 2024/2025	TARGET Q2 2024/2025	ACTUAL Q2 2024/2025	TARGET Q3 2024/2025	TARGET 2024/2025	Comments
1	International events	Economic Growth	1. Increased jobs and investment within the Cape Town economy	1.3 Inclusive economic development and growth	International events hosted (Number)	The indicator measures the total number of international events hosted at the CTICC. International Events are defined as an event where the majority of the delegates are from outside of South Africa, the minimum amount of delegates attending should be no less than 40 and the duration should be at least 2 days (1 night) within the city.	33	43	10	15	23	37	29	34	Events contracted above budgeted assumptions for the period
	Total events hosted	Economic Growth	1. Increased jobs and investment within the Cape Town economy	1.3 Inclusive economic development and growth	Total events hosted (Number)	The indicator measures the total number of events hosted at the CTICC.	427	368	105	107	220	189	335	445	Event numbers have reduced due to larger events being booked (indicative in the international events) impacting on availability and event numbers.
2	Human Capital Development	Economic Growth	1. Increased jobs and investment within the Cape Town economy	1.3 Inclusive economic development and growth	Annual total salary cost spent on training of permanent and temporary staff (%)	The indicator measures the percentage Annual total salary cost spent on training of permanent and temporary staff	5.3%	8.7%	1%	11.7%	2%	6.6%	3%	4%	Adult basic education (ABET) and AIPC Africa Academy, Learnerships and compliance training done
3	Customer Centricity and Service Excellence	Economic Growth	1. Increased jobs and investment within the Cape Town economy	1.1 Ease of doing business	Minimum aggregate score for all CTICC internal departments and external suppliers (%)	Customer centricity and service excellence is measured independently on the level of service offered by the CTICC to our external clients and recorded as a percentage.	85%	84%	80%	87%	80%	77%	80%	80%	The lower customer satisfaction score for the quarter is due to CTICC not delivering a consistent level of service as well as clients showing their dissatisfaction in scoring the CTICC lower in the surveys in instances where they believe the CTICC is too rigid in its processes and contracting. i.e. Full payment required before an event starts.
4	Supply Chain Procurement from B-BBEE Suppliers	Economic Growth	1. Increased jobs and investment within the Cape Town economy	1.3 Inclusive economic development and growth	B-BBEE spend (%)	The indicator measures the percentage expenditure with B-BBEE suppliers measured ito the B-BBEE Act. B-BBEE Suppliers are defined as those suppliers that have a valid B-BBEE rating certificate or an affidavit in the case of EME and QSE suppliers.	90%	89%	75%	94%	75%	91%	75%	75%	Tenders awarded were with suppliers having good BEE ratings
5	Tertiary student Programme: Contribution to Youth Employment and Skills Development	Economic Growth	1. Increased jobs and investment within the Cape Town economy	1.3 Inclusive economic development and growth	Tertiary students employed (Number)	The indicator measures the number of tertiary students employed at the CTICC in the FY	13	40	4	47	6	41	8	10	Culinary students from hospitality schools given short term opportunities
6	Graduate Programme: Contribution to Youth Employment and Skills Development	Economic Growth	1. Increased jobs and investment within the Cape Town economy	1.3 Inclusive economic development and growth	Graduates employed (Number)	The indicator measures the number of graduates employed at the CTICC in the financial year	4	8	3	6	4	5	5	6	Graduates taken on early on request from departments
7	Number of people from the employment equity target groups employed in the three highest levels of management in compliance with the **municipal entity's** approved employment equity plan	A Capable and collaborative City Government	Capable and collaborative City Government	16.2 Modernised and Adaptive Governance	Employees from the EE designated groups in the three highest levels of management (%)	The indicator measures the percentage of people from employment equity target groups employed in the three highest levels of management, in compliance with the municipal entity's approved EE plan. Level 1 - Executive directors Level 2 - Senior Managers Level 3 - Managers	82%	83.3%	80%	80%	80%	81%	80%	80%	
8	Quality Offering	A Capable and collaborative City Government	16. Capable and collaborative City Government	16.1 Operational Sustainability	Maintain five star tourism grading through effective management of maintenance quality service delivery.	The indicator measures the standard of the CTICC as a World Class Venue. Defined as 5 Star Grading by South African Tourism	Achieved 5 Star Tourism Grading Council Rating	Achieved 5 Star Tourism Grading Council Rating	Achieve 100% of approved targets on asset maintenance plan	Asset maintenance plan completed for the period	Achieve 100% of approved targets on asset maintenance plan	Asset maintenance plan completed for the period	Achieve 100% of approved targets on asset maintenance plan	Achieve 5 Star Tourism Grading Council Rating	
9	**Budget**														
	Operating Profit [2]	A Capable and collaborative City Government	16. Capable and collaborative City Government	16.1 Operational Sustainability	Achievement of annual budgeted Operating Profit [2] (%)	This indicator measures the operating profit achieved. Operating Profit is defined as earnings before interest, taxation, depreciation and amortisation (EBITDA).	n/a	276%	100%	228%	100%	146%	100%	100%	Higher than budgeted growth in large and high yielding events
	Capital Projects	A Capable and collaborative City Government	16. Capable and collaborative City Government	16.1 Operational Sustainability	Total number of capital projects for the year completed or committed (%)	The indicator measure the percentage of the total number of capital projects completed or committed for the financial year.	100%	98%	30%	60%	55%	95%	75%	90%	Opportunity to conduct work ahead of the busy season was utilised
10	**Governance**														
	External Audit Report	A Capable and collaborative City Government	16. Capable and collaborative City Government	16.1 Operational Sustainability	Opinion of the Auditor General	Measures the opinion of the Auditor-General. The indicator measures good governance and accounting practices and will be evaluated and considered by the Auditor-General (AG) in determining its opinion. The AG has various approved opinions and the City will be measured against these opinions based on the outcome of the audit. An unqualified audit opinion is where the auditor, having completed the audit, has no reservation as to the fairness of presentation of financial statements and their conformity with general recognised accounting practice. A "clean audit" is an unqualified audit opinion with no material findings on compliance with laws, regulations and predetermined objectives.	Clean Audit Report	TBC	Submit 2023/24 Annual Financial Statements	2023/24 AFS Submitted	Clean Audit achieved for 2023/24	Clean Audit achieved for 2023/24	Resolve 60% of audit management issues	Clean Audit Report	
11	**Financial Ratios**														
	Ratio of Cost Coverage maintained (RCC)	A Capable and collaborative City Government	16. Capable and collaborative City Government	16.1 Operational Sustainability	Cash/cost coverage ratio (NKPI)	The ratio indicates the ability to meet at least monthly fixed operating commitments from cash and short-term investments, without collecting any additional revenue during that month.	5.4 times	6 times	4.3 times	7.6 times	4.2 times	9.5 times	4.5 times	4.5 times	Higher than budgeted growth in large and high yielding events and increased client deposits and early cut-off for December 2024
	Net Debtors to Annual Income (ND)	A Capable and collaborative City Government	16. Capable and collaborative City Government	16.1 Operational Sustainability	Net Debtors to annual income (NKPI)	Net current debtors are a measurement of the net amounts due to the municipal entity that are realistically expected to be recovered. Net Debtors is defined as gross debtors less impairments and refunds.	2.9%	4.2%	18.0%	7.1%	12.0%	3.3%	7.0%	3.5%	Good debtors management and higher revenue resulting in a lower %