

REPORT TO: COUNCIL

1. ITEM NUMBER

2. SUBJECT

QUARTERLY FINANCIAL REPORT: JUNE 2023

(LSUA1980)

ONDERWERP

KWARTAALLIKSE FINANSIËLE VERSLAG: JUNIE 2023

ISIHLOKO

INGXELO YEMALI YARHOQO NGEKOTA: EYESILIMELA 2023

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☐ **Committee name :**

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

☒ Council

4. DISCUSSION

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

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

This report presents the financial position of the abovementioned indicators as at 30 June 2023. These financial results are provisional and subject to change as a result of year-end processes.

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

Policy and Strategy ☐ Yes ☒ No

Legislative Vetting ☐ Yes ☒ No

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

Staff Implications ☐ Yes ☒ No

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

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

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

POPIA Compliance	<input checked="" type="checkbox"/> Yes	It is confirmed that this report has been checked and considered for POPIA compliance.
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5. RECOMMENDATIONS

a) The quarterly financial report for the quarter ended 30 June 2023 is submitted for information and noting only.

AANBEVELING

a) Die kwartaallikse finansiële verslag vir die kwartaal geëindig 30 Junie 2023 word slegs ter inligting en kennisname voorgelê.

ISINDULULO

a) INgxelo yeMali yaRhoqo ngeKota yekota ephela ngowama- 30 eyeSilimela 2023 ingeniselwa iinjongo zolwazi nokuqatshelwa kuphela.

ANNEXURES


Annexure A: Quarterly Financial Report (MFMA S52) – 30 June 2023

Annexure B: 2022/23 Q4 Corporate Performance Report

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

Annexure D: Western Cape Financial Management Capability Grant (WC FMCG) Quarterly Non-financial Return Form

FOR FURTHER DETAILS CONTACT

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SIGNATURE : DIRECTOR			

EXECUTIVE DIRECTOR

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

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

MAYORAL COMMITTEE MEMBER

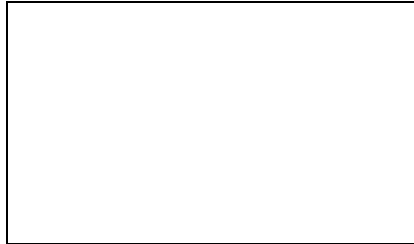
NAME

CLLR SISEKO MBANDEZI

COMMENT:

DATE

SIGNATURE



LEGAL COMPLIANCE

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

☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE



EXECUTIVE MAYOR

NAME

GEORDIN HILL-LEWIS

COMMENT:

DATE

SIGNATURE



Making progress possible. Together.



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

QUARTERLY FINANCIAL REPORT (MFMA S52)

**JUNE 2023
(PROVISIONAL RESULTS)**

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EXECUTIVE SUMMARY

BACKGROUND

Section 52 of the MFMA states:

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

Regulation 31 of the MBRR states:

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

MAYOR'S QUARTERLY REPORT FOR THE PERIOD ENDING 30 JUNE 2023

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

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

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

KEY DATA (PAGE 4 - 39)

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

IN YEAR BUDGET STATEMENT TABLES (PAGE 40 – 46)

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

- **Table C1 (Page 40)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 41)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 42)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 43)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 44)** reflects the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.
- **Table C6 (Page 45)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 46)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES (PAGE 47 – 102)

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

MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR) (PAGE 104 –112)

KEY DATA**OPERATING BUDGET**

Operating Budget	Budget 2022/23	YearTD budget 2022/23	YearTD actual 2022/23	YTD variance	Full Year Forecast
Total Revenue ¹ (R'Thousands)	53 884 369	53 884 369	53 009 006	(875 362)	53 535 144
Total Expenditure (R'Thousands)	54 562 291	54 562 291	49 845 853	(4 716 438)	52 729 699
Surplus/(Deficit)	(677 922)	(677 922)	3 163 153	3 841 075	805 445
¹ (excl. capital transfers and contributions)					

CAPITAL BUDGET

Capital Budget	Budget 2022/23	YearTD budget 2022/23	YearTD actual 2022/23	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	7 811 575	7 811 575	6 450 053	(1 361 522)	7 086 274

FINANCIAL POSITION

Working Capital	Audited Outcome 2021/22	Original Budget 2022/23	Adjusted budget 2022/23	YearTD actual
Cost coverage ratio³				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	1.8:1	-	-	2.1:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	1.6	1.4	1.6	1.8
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	2.3%	4.3%	3.9%	4.2%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	26.7%	38.2%	36.7%	36.4%
Financial Position (R'Thousands)⁷				
Total Assets	81 865 292	82 851 621	84 600 882	85 821 052
Total Liabilities	23 844 591	24 744 710	25 012 080	23 796 602
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8 295 143	6 021 524	7 456 307	8 638 509

- **Cost coverage ratio³**

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

The ratio outcome for the period under review is 2.1 and falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio⁴**

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

The year-to-date ratio outcome of 1.8 shows that the City has sufficient cash to meet its short-term financial obligations as it falls within the National Treasury norm of 1.5 to 2:1 (MFMA Circular 71).

- **Capital Charges to Operating Expenditure⁵**

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

The year-to-date ratio outcome is 4.2% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This is as a result of the City's borrowing strategy.

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

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

The year-to-date outcome is 36.4%, which is slightly lower than the budgeted outcome of 36.7% for the 2022/23 financial year.

- **Financial Position⁷**

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

- **Cash Flow**

Cash and cash equivalents amount to R8 639 million as at 30 June 2023. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

Debtors

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

Debtors R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Water	373 004	101 918	2 061 310	2 536 233
Electricity	741 276	65 280	661 658	1 468 214
Rates	800 371	183 697	1 427 866	2 411 934
Sewerage	186 803	50 563	800 462	1 037 828
Refuse	117 070	33 020	598 315	748 405

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period July 2022 to June 2023 and therefore reflects a more favourable 12-months position.

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

Debtors Collection Rate % ^a	Previous year 2021/22	Current year 2022/23 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)	Monthly Collection Ratio per Service
Electricity	98.01%	98.56%	97.64%	101.33%
Water	89.84%	90.26%	90.02%	100.05%
Sewerage	94.74%	94.66%	94.52%	101.03%
Refuse	92.50%	92.14%	92.17%	93.14%
Rates	98.95%	97.38%	97.88%	94.79%
Other	95.72%	93.84%	93.70%	91.15%

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

The overall collection ratio results for June 2023 are reflected in the table below:

Overall Collection Ratio	
Period	Current year
12 Months	96.91%
6 Months	96.29%
3 Months	96.02%
Monthly	97.79%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 30 June 2023 is 96.91%.

Human Resources

Human Resources	Audited Outcome 2021/22	Original Budget 2022/23	Adjusted Budget 2022/23	YearTD actual 2022/23
Employee and Councillor remuneration (R'Thousands)	15 421 068	17 499 069	17 399 564	16 125 666
Employee Costs (Employee costs/Total Revenue - capital revenue)	29.5%	32.5%	32.0%	30.1%
Total Cost of Overtime (R'Thousands)	963 851	864 989	1 054 944	1 096 900

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

Details on senior managers' remuneration and the remuneration of other municipal staff can be found in *Councillor and staff benefits* on page 91.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2022	Original Budget 2022/23	June 2023
Filled posts - Permanent	27 784	27 845	28 462
Filled posts - Temporary	1 618	2 483	1 565
Vacant posts - Permanent	3 763	3 844	3 613
	33 165	34 172	33 640

Municipal Councillors (numbers)	As at 30 June 2022	Original Budget 2022/23	June 2023
Municipal Councillors	231	231	229
Municipal Councillors - Vacancies	-	-	2
	231	231	231

The City had 3613 vacancies as at 30 June 2023; 9647 positions were filled (2539 internal, 1196 external, 1761 rehire, 4151 EPWP), with 2675 terminations processed since the start of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required.

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

Directorate	Base Establishment 1 July 2022		Staff Movement For Period 1 July 2022 to 30 June 2023								Staff Establishment as at 30 June 2023		Comment on progress of vacancies and actions to reduce number of vacant posts
			APPOINTMENTS					TERMINATIONS					
	No Of Posts	Value	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	No Of Posts	Value	
Community Services and Health	5870	R 2 463 463 276	260	201	566	848	1875	182	856	1038	5621	R 2 372 087 752	Departments have weekly/bi-weekly recruitment and selection (R&S) update meetings to track and ensure movement on the R&S processes and to prioritise vacancies nine months and older. Departments strive to initiate the HR300 process as soon as resignations/retirements are known.
Corporate Services	2556	R 1 461 965 669	215	128	67	161	571	66	83	149	2615	R 1 511 322 205	A process has been initiated to appoint students to assist all HR practitioners in the R&S space. This will allow HR practitioners to focus on high level processes while the students assist with the administration.
Economic Growth	394	R 267 380 469	46	16	6	13	81	8	12	20	395	R 276 917 452	A factor that contributes to the variance is the appointment of internal staff, promoted from within the Directorate. This results in consequential vacancies with a zero net effect on the number of vacant positions in the Directorate. Another contributing factor is the creation of new positions that were added to the staff establishment increasing the number of vacant positions. Remedial Action: The filling of vacancies remains a high priority within the Directorate. Action is being taken to ensure that all stakeholders contribute to reducing the vacancy rate. These actions include regular meetings with the R&S team on directorate level by the HRBP, recruitment plan for each vacancy, check-ins between line and HRBP, etc.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Directorate	Base Establishment 1 July 2022		Staff Movement For Period 1 July 2022 to 30 June 2023								Staff Establishment as at 30 June 2023		Comment on progress of vacancies and actions to reduce number of vacant posts
			APPOINTMENTS					TERMINATIONS					
	No Of Posts	Value	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	No Of Posts	Value	
Energy	2793	R 1 291 202 007	165	76	28	0	269	37	110	147	2810	R 1 315 759 263	Departments have weekly/bi-weekly R&S update meetings to track and ensure movement on the R&S processes and to prioritise vacancies, which are nine months or older. Pools of competent candidates for certain designations i.e. workers, maintenance assistants and clerks are generated so that a Notice of Appointment (NoA) can be processed when positions become available. Focused approached when possible to fill our databases with ready-to-appoint candidates as vacancies occur. An Assistant Professional Officer has been appointed to focus solely on the bulk processes needed to reduce the vacancy turnaround time.
Finance	1783	R 921 920 434	229	129	36	16	410	38	66	104	1812	R 937 865 950	The main focus within the Directorate is on the predicted consequential bulk vacancies caused by internal promotions. Parallel interviews are therefore held on a weekly basis. Commencement of R&S processes occur prior to the date of resignation/retirement to prevent delays in filling vacancies.
Future Planning and Resilience	309	R 268 795 048	32	29	3	0	64	20	3	23	324	R 282 378 695	The Directorate is fast-tracking the filling of vacancies. The vacancy rate has reduced from 20.92% at the end of quarter 3 to 13.27% as at the end of Q4 (30 June 2023). A number of appointments are already confirmed for July 2023 and August 2023.
Human Settlements	912	R 441 271 105	55	34	35	327	451	9	32	41	903	R 444 732 042	Focussed attention on positions greater than 2 years through headhunting, shortlist reviews and LinkedIn leads. Turnaround time to fill vacancies by means of grouping bulk positions and using adverts and applications received (bulk posts) in other directorates to shorten placement time. For individual posts (not bulk), line will do assessments before adverts close. All job descriptions part of the active vacancy pool must be finalised within one month. Bi-weekly R&S engagements are held to discuss strategy to fill and progress.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Directorate	Base Establishment 1 July 2022		Staff Movement For Period 1 July 2022 to 30 June 2023								Staff Establishment as at 30 June 2023		Comment on progress of vacancies and actions to reduce number of vacant posts
			APPOINTMENTS					TERMINATIONS					
	No Of Posts	Value	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	No Of Posts	Value	
Office of the City Manager	372	R 275 115 281	36	28	16	6	86	12	5	17	379	R 285 600 713	Realignment of functions in the Directorate was concluded on 30 June 2023. The moratorium on the filling of vacancies was lifted within the month. Departments are moving forward with the filling of vacancies and a number of R&S processes are already underway. There should be a marked reduction in the vacancy rate (currently at 10.03%) in the next few months.
Safety & Security	6649	R 2 515 497 936	566	179	604	496	1845	114	490	604	6762	R 2 552 500 079	The vacancy older than 2 years was filled on 1 July 2023. Vacancies 12 months and older are subjected to intense scrutiny by the ED in collaboration with Chiefs and Support Managers on a weekly basis to ensure the fast tracking. Monthly collaboration meetings take place between the HRBP, Support Managers and Corporate HR Practitioners. All vacancies are project managed and “dove tailing” (piggy backing) takes place on R&S processes of same positions within Safety & Security and other directorates. In order to ensure continued service delivery, the Directorate has funded the appointment of a HR Practitioner via Labour Brokers to assist with filling the critical and aged positions within the Directorate.

Table continues on next page.

Directorate	Base Establishment 1 July 2022		Staff Movement For Period 1 July 2022 to 30 June 2023								Staff Establishment as at 30 June 2023		Comment on progress of vacancies and actions to reduce number of vacant posts
			APPOINTMENTS					TERMINATIONS					
	No Of Posts	Value	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	No Of Posts	Value	
Spatial Planning & Environment	971	R 637 935 926	55	13	26	82	176	17	24	41	990	R 652 816 026	The Directorate utilises labour brokers to assist with insufficient capacity in Corporate HR (Strategic Staffing), where only one permanent HR Practitioner (PO level) is allocated to the Directorate. The Directorate continues to implement R&S processes to create a pipeline of position-ready candidates per job segmentation where appropriate - to mitigate the impact of consequential vacancies and enable fast-tracking the filling of relevant positions.
Urban Mobility	2085	R 880 006 884	253	58	103	47	461	30	65	95	2084	R 893 590 893	The Directorate has appointed two labour broker staff members (a Professional Officer & an Assistant Professional Officer) to fast-track the filling of posts. Furthermore, monthly meetings are held with Corporate HR, R&S, and constant liaison is made with the Directorate's Departmental Support Services Managers to follow up on outstanding matters regarding vacancies.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Directorate	Base Establishment 1 July 2022		Staff Movement For Period 1 July 2022 to 30 June 2023								Staff Establishment as at 30 June 2023		Comment on progress of vacancies and actions to reduce number of vacant posts
			APPOINTMENTS					TERMINATIONS					
	No Of Posts	Value	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	No Of Posts	Value	
Urban Waste management	3590	R 1 062 863 973	81	83	82	1603	1849	47	136	183	3657	R 1 106 635 079	15 positions are in the process of being abolished. 17 positions are in the appointment phase. 10 positions assessments have been completed. 3 positions are in the head hunting phase. 16 positions are in the interview stage. 9 positions long listing has been completed. 9 positions are in the process of being advertised. The Directorate has implemented a Vacancy Filling Fast Track Project with the aim of reducing the current vacancy rate. The project includes the streamlining of R&S processes with specific focus on the following: - Adopting a monthly planner for bulk vacancies; - Generating pools of competent candidates for certain designations so that a NoA can be run when positions become vacant; - Weekly vacancy tracker to ensure that vacancies are moving in the R&S process; - Utilisation of Databases (e.g. clerks, workers, operational supervisor drivers etc.); - e-Recruitment and questionnaire report; - Piggy backing - Internal and External; - Head hunting; and - Early advertising.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Directorate	Base Establishment 1 July 2022		Staff Movement For Period 1 July 2022 to 30 June 2023								Staff Establishment as at 30 June 2023		Comment on progress of vacancies and actions to reduce number of vacant posts
			APPOINTMENTS					TERMINATIONS					
	No Of Posts	Value	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	No Of Posts	Value	
Water & Sanitation	5146	R 2 013 215 052	546	222	189	552	1509	69	144	213	5288	R 2 118 108 295	The Directorate has implemented a Vacancy Filling Fast Track Project with the aim of reducing the current vacancy rate. The project includes the streamlining of R&S processes with specific focus on the following: - Adopting a monthly planner for bulk vacancies; - Generating pools of competent candidates for certain designations so that a NoA can be run when positions become vacant; - Weekly vacancy tracker to ensure that vacancies are moving in the R&S process; - Focus on external advertising in order to manage consequential fills and to also attract a bigger pool of applicants; - Suspension of certain non-mandatory technical assessments in order to fast track the R&S process; and - Augmentation of the R&S capacity.
TOTAL	33430	R 14 500 633 057	2539	1196	1761	4151	9647	649	2026	2675	33640	R 14 750 314 443	

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

Directorate	Number of posts per T-Grade						
	T1 -T5	T6 -T9	T10 -T13	T14 - T16	T17 -T18	T19 - T21	Total
Community Services & Health	196	132	29	2	1	140	500
Corporate Services	57	112	78	10	6	64	327
Economic Growth	9	17	12	10	1	8	57
Energy	122	95	36	4	2	73	332
Finance	70	43	29	2	1	21	166
Future Planning & Resilience	5	11	23	4	0	3	46
Human Settlements	28	29	14	1	1	17	90
Office of the City Manager	4	17	17	3	1	1	43
Safety And Security	115	104	32	3	1	385	640
Spatial Planning And Environment	12	60	19	2	1	15	109
Urban Mobility	75	46	28	1	4	43	197
Urban Waste Management	88	53	18	4	1	132	296
Water & Sanitation	345	157	64	8	0	236	810
Total	1126	876	399	54	20	1138	3613

The table below provides an age analysis of vacancies per directorate.

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total	Vacancies older than a year as a % of total vacancies
Community Services and Health	256	174	61	9	500	14.0%
Corporate Services	176	79	65	7	327	22.0%
Economic Growth	27	23	5	2	57	12.3%
Energy	161	112	35	24	332	17.8%
Finance	109	49	8	0	166	4.8%
Future Planning and Resilience	27	16	2	1	46	6.5%
Human Settlements	50	20	17	3	90	22.2%
Office of the City Manager	16	13	12	2	43	32.6%
Safety and Security	354	211	75	0	640	11.7%
Spatial Planning and Environment	49	38	15	7	109	20.2%
Urban Mobility	120	53	20	4	197	12.2%
Urban Waste management	142	80	47	27	296	25.0%
Water and Sanitation	359	278	141	32	810	21.4%
Grand Total	1 846	1 146	503	118	3 613	17.2%

BUDGET PERFORMANCE ANALYSIS**Summary Statement of Financial Performance**

Description	Original Budget 2022/23	Adjusted Budget 2022/23	YearTD actual 2022/23	YearTD budget 2022/23	YTD variance
R'Thousands					
Total Revenue (excluding capital transfers and contributions)	53 285 975	53 884 369	53 009 006	53 884 369	(875 362)
Total Expenditure	53 797 051	54 562 291	49 845 853	54 562 291	(4 716 438)
Surplus/(Deficit)	(511 076)	(677 922)	3 163 153	(677 922)	3 841 075

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

Virementation of funds to prevent unauthorised expenditure is done on a regular basis.

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

REVENUE**Main revenue sources for 2022/23**

Description	Budget Year 2022/23						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Revenue By Source</u>							
Property rates	11 519 486	11 519 486	11 571 973	11 519 486	52 487	0.5%	11 571 854
Service charges - electricity revenue	17 241 469	17 241 469	16 453 126	17 241 469	(788 343)	-4.6%	16 453 126
Service charges - water revenue	3 928 012	3 984 368	3 973 893	3 984 368	(10 475)	-0.3%	3 979 268
Service charges - sanitation revenue	2 014 506	2 048 465	2 030 070	2 048 465	(18 395)	-0.9%	2 038 535
Service charges - refuse revenue	1 381 241	1 352 423	1 309 198	1 352 423	(43 225)	-3.2%	1 308 503
Rental of facilities and equipment	389 180	388 808	419 699	388 808	30 891	7.9%	433 879
Interest earned - external investments	1 118 566	1 263 260	1 319 119	1 263 260	55 859	4.4%	1 319 296
Interest earned - outstanding debtors	367 515	352 054	412 186	352 054	60 133	17.1%	225 688
Fines, penalties and forfeits	1 262 193	1 358 709	2 018 202	1 358 709	659 492	48.5%	2 017 847
Licences and permits	73 251	73 251	45 904	73 251	(27 347)	-37.3%	63 577
Agency services	271 616	271 616	275 428	271 616	3 812	1.4%	272 481
Transfers and subsidies	6 260 172	6 383 866	5 581 603	6 383 866	(802 263)	-12.6%	6 076 637
Other revenue	3 466 403	3 555 498	3 673 903	3 555 498	118 405	3.3%	3 679 372
Gains	3 992 365	4 091 097	3 924 703	4 091 097	(166 394)	-4.1%	4 095 081
Total Revenue (excluding capital transfers and contributions)	53 285 975	53 884 369	53 009 006	53 884 369	(875 362)	-1.6%	53 535 144

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

- Service charges - electricity revenue (R788,3 million under)**

The under-recovery is mainly due to the cumulate effect of load-shedding over the last few months resulting in a significant reduction in electricity sales as well as the newly introduced Time-of-Use tariffs and the seasonal fluctuations in these tariffs, in particular the winter tariffs.

- **Interest earned - external investments (R55,9 million over)**

The over-recovery is mainly due to improved investment returns as a result of higher than expected interest rates.

- **Interest earned – outstanding debtors (R60,1 million over)**

The variance is mainly due to higher than expected debtor balances relating to rates, water and sanitation, urban waste, and electricity resulting in higher than planned interest charged to date.

- **Fines, penalties and forfeits (R659,5 million over)**

The variance is mainly on Traffic Fines as a result of more than planned traffic fines issued to date.

- **Transfers and subsidies (R802,3 million under)**

Under-recovery reflects in the following directorates:

- Community Services & Health, mainly on:
 - Grants and Subsidies: Provincial conditional, mainly as a result of outstanding claims to PAWC - Heath Department; and
 - Grants and Subsidies: Provincial (Conditional) and National (Conditional), due to revenue recognition that will be processed as part of financial year-end transactions.
- Human Settlements, mainly on:
 - Grants and Subsidies (Provincial), on the following projects:
 - Valhalla Park Integrated Housing Project, and Gugulethu Infill Housing Project, as a result of the Western Cape Government (WCG) contract being regularised by the BAC;
 - Housing - Disaster Fund, due to a prior-year correction, which was required as a result of expenditure that was incurred against the grant-funded project instead of City funds;
 - IDA projects, due to invoices still to be vetted as part of final year-end processes;
 - Harare Infill Housing Project, due to the impact of delays in the contract value increase;
 - Maroela Housing (South), where the contractor was only formally appointed on 3 April 2023 with a planned completion in November 2023. The contractor has commenced with site establishment and subcontractor appointments;
 - Belhar/Pentech Infill Housing Project, where works packages have been signed. Awaiting approval of the submitted increased Human Settlement Development Grant (HSDG) funding approval;
 - Eradication of registration backlog, due to the late appointment of consultants for the transfer of title deeds. Invoices for works executed to date expected to be processed by 14 July 2023;
 - Imizamo Yethu, Hout Bay IDA, where the contractor was not appointed as a result of outstanding HSDG approval; and
 - Sir Lowry's Pass HSDG Project, due to invoices still to be vetted and processed by 14 July 2023.

- Grants and Subsidies (National), against the following projects:
 - Informal Community Survey, and Dido Valley Land Claims, due to invoices still to be vetted and processed by 14 July 2023; and
 - Staffing: Informal Settlements, due to a backlog in capturing the recoveries for grant-funded staff.
- Safety & Security, due to unprocessed LEAP recoveries for the reporting period.
- Urban Waste Management, due to the cost being settled against the cost centre and not the grant-funded project.
- Urban Mobility, mainly on:
 - Some unfilled grant-funded contract vacancies;
 - Slower than anticipated progress of consultants as well as the contractor working on the Automated Fare Collection system, and awaiting invoices for payment;
 - Slower than anticipated progress on the maintenance of IRT CCTVs on public transport roads;
 - Savings realised on the Comprehensive Integrated Transport Plan (CITP) as a result of less time required on some tasks; and
 - Delays in delivery of IRT cards from suppliers.
- Spatial Planning & Environment, due to outstanding final invoices, which will be settled by 14 July 2023.
- Finance, where VAT clawback realised is less than anticipated on national grant-funded projects due to final year-end transaction still to be processed.
- Future Planning & Resilience, where final year-end processing is still underway on projects funded from the Programme and Project Preparation Support Grant (PPPSG).
- **Other Revenue (R118,4 million over)**

The variance reflects against the following subcategories:

 - Development Levies, where development applications are higher than anticipated to date.
 - Recoveries of Operational Expenditure, due to the recovery of unplanned legal costs where court rulings were in favour of the City, and the recovery relating to a settlement from contractors who built the Cape Town Stadium.
 - Fire Fees, due to an increase in the number of fire incidences linked to open/vacant land as well as prolonged fire incidences.
 - Busfares-Transit Products, where bus fares are more than anticipated due to an increase in demand.
- **Gains (R166,4 million under)**

Under-recovery reflects in the Water & Sanitation directorate within the following subcategories:

 - Inventory consumed: Gains Water, due to a correction made to reduce the volumes from internal resources; and
 - Inventory consumed: Price Adjustment R/Water and B/Water, as a result of outstanding accounts from the National Department of Water & Sanitation (DWS) for June 2023.

Reasons for variances on revenue by source can be found in *Material variance explanations for revenue by source and by vote* on page 47.

EXPENDITURE

Main expenditure types for 2022/23

Description R thousands	Budget Year 2022/23						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	17 322 936	17 218 444	15 955 353	17 218 444	(1 263 091)	-7.3%	16 729 042
Remuneration of councillors	176 133	181 120	170 313	181 120	(10 807)	-6.0%	170 988
Debt impairment	2 316 909	2 473 077	2 475 740	2 473 077	2 663	0.1%	2 473 049
Depreciation & asset impairment	3 208 222	3 270 102	3 215 978	3 270 102	(54 124)	-1.7%	3 245 262
Finance charges	862 999	753 169	717 847	753 169	(35 322)	-4.7%	719 007
Bulk purchases - electricity	12 350 900	12 350 900	10 381 635	12 350 900	(1 969 265)	-15.9%	11 481 755
Inventory consumed	5 214 790	5 661 234	5 259 388	5 661 234	(401 846)	-7.1%	5 663 199
Contracted services	8 572 922	8 887 841	8 195 750	8 887 841	(692 091)	-7.8%	8 526 131
Transfers and subsidies	391 480	441 137	360 419	441 137	(80 718)	-18.3%	397 557
Other expenditure	2 927 064	2 848 683	2 688 673	2 848 683	(160 010)	-5.6%	2 830 975
Losses	452 697	476 585	424 758	476 585	(51 826)	-10.9%	492 735
Total Expenditure	53 797 051	54 562 291	49 845 853	54 562 291	(4 716 438)	-8.6%	52 729 699

Reasons for major over-/under expenditure by type

- **Employee related costs (R1 263,1 million under)**

The variance 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).

- **Depreciation & asset impairment (R54,1 million under)**

The variance is mainly due to delays with some capital purchases as a result of longer lead times on orders, and the later than planned completion of capital projects.

- **Bulk purchases (R1 969,2 million under)**

The variance is mainly due to the impact of load-shedding on electricity consumption resulting in lower than planned purchases to date as well as June 2023 invoices still being processed.

- **Inventory consumed (R401,8 million under)**

Under expenditure reflects against the following subcategories:

- Fuel (Petrol, Diesel and Oil), due to fuel price fluctuations, required demand and final year-end processing still to be done.
- Pharmaceutical Supplies, G&D Pharmaceutical Supplies, and G&D Vaccines, due to outstanding verification by third parties.
- Inventory consumed: Bulk and Reticulation Water, awaiting invoices with relevant supporting documentation to substantiate claim before finalising payments.

- G&D Fuel (Petrol, Diesel & Fuel Oil), due to unprocessed LEAP recoveries for the period under review.

- **Contracted Services (R692,1 million under)**

Under expenditure reflects against the following subcategories:

- Advisory Services - Research and Advisory, due to delays in implementation of the aquifer monitoring within the Bulk Water Branch as the tender was cancelled due to high bid prices, and final invoices for the year still to be processed.
- Legal Cost - Legal Advice and Litigation, due to outstanding third party confirmations and final year-end processing not finalised.
- G&D Advisory Services - Project Management, due to slower than anticipated progress of the consultants working on the Automated Fare Collection system as well as outstanding invoices for the period under review.
- G&D Professional Services Town Planner, due to less time required on some tasks resulting in savings on the project for the Comprehensive Integrated Transport Plan (CITP).
- Aerial Photography, due to tender being cancelled as a result of non-responsive bidders.
- G&D Contracted Services - Building, as a result of delays in implementation of a number of projects, and outstanding invoices.
- G&D Safeguard and Security, where funding for the Transport Safety Project was only made available via the January 2023 adjustments budget, and no funds were spent as a decision was made to fill contract posts and not employ outsourced security.
- R&M Contracted Services - Building, where the general maintenance tender was only awarded in the third quarter of the financial year, and slower than expected progress on metro- and local road resurfacing maintenance programmes due to abnormal rainfall in May 2023 and June 2023.
- R&M Gardening, due to initial delays in the award of the grass cutting tender.
- R&M Maintenance of Equipment, as a result of outstanding invoices, later than anticipated award of the panel tenders for vehicle repairs, and less than anticipated IRT Bus maintenance.
- Transportation Services People, where cancellation of the airport route for a few months resulted in lower costs on Vehicle Operating Companies (VOCs).
- Sewerage Services, due to outstanding invoices with relevant supporting documentation to substantiate claims before finalising payments. In addition, an application for CPA increases for various contracts within the Informal Settlements: Basic Services Branch has not yet been finalised. The CPA increases would be applicable to invoices from 1 March 2023 to 30 June 2023.
- Refuse Removal, where tenders were not awarded timeously resulting in work being performed in-house.
- G&D Transportation Services People, due to operational efficiencies achieved in services provided on MyCiTi Station Management.
- R&M Clearing and Grass Cutting, due to initial delays in the award of the grass cutting tender.

- **Transfers and subsidies (R80,7 million under)**

The variance is mainly in following directorates:

- Human Settlements, on G&D Housing PHP payments, due to delays with the implementation of some projects and, outstanding invoices.
- Safety & Security, due to payments not being disbursed to beneficiaries that were non-compliant as a result of outstanding documents as well as delays in service departments claiming overtime for working at events.
- Spatial Planning & Environment, on G&D Grants/Sponsorship, due to a legal dispute between National Treasury and the City.
- Water & Sanitation, where expenditure is incurred as and when a claim is submitted for alien vegetation removal performed by an external entity.

- **Other expenditure (R160,0 million under)**

Under expenditure reflects in the following subcategories:

- Commission - Prepaid Electricity vendors, due to a decline in prepaid electricity sales as a result of load-shedding.
- Commission - Revenue Sharing, where the City paid less than anticipated commission to third party vendors.
- Furniture, Fittings, Tools and Equipment, awaiting final year-end processing of capital items funded from revenue.
- Insurance, due to lower than planned claims received to date.
- Specialised Information Technology Service, due to outstanding final invoices.
- Software Licence - Upgrade/Protection, due to savings achieved on software licences as quotations were less than anticipated.
- Bulk Water: Levy (Berg Water Project), as a result of a lower than anticipated tariff by the DWS.

- **Losses (R51,8 million under)**

Under expenditure reflects in the Water & Sanitation directorate against the following subcategories:

- Inventory consumed: Real: Leakage B/Water, as a result of a correction to the water inventory within the Bulk Water Branch. The most recent accounts from the DWS highlighted that the amounts billed by the DWS included inventory that was previously reflected to be from internal sources. A correction has been effected to reduce the totals obtained and consequently reduce the losses as no amendment to the sales would be effected; and
- Inventory consumed: Real: Leakage R/Water, due to a slight increase in the consumption by reticulation customers resulting in a reduction in losses.

Expenditure per vote (directorate)

Vote Description R thousands	Budget Year 2022/23						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4 435 579	4 388 653	3 905 173	4 388 653	(483 480)	-11.0%	4 198 707
Vote 2 - Corporate Services	3 399 970	3 222 459	3 263 285	3 222 472	40 814	1.3%	3 222 472
Vote 3 - Economic Growth	634 148	657 347	624 337	657 347	(33 010)	-5.0%	639 797
Vote 4 - Energy	15 266 437	15 313 040	13 157 463	15 313 040	(2 155 577)	-14.1%	14 349 704
Vote 5 - Finance	3 295 289	3 484 602	3 106 839	3 484 602	(377 763)	-10.8%	3 342 509
Vote 6 - Future Planning & Resilience	490 696	470 022	427 032	470 010	(42 977)	-9.1%	426 241
Vote 7 - Human Settlements	1 545 840	1 598 126	1 479 138	1 598 126	(118 988)	-7.4%	1 511 182
Vote 8 - Office of the City Manager	472 208	447 763	441 881	447 763	(5 882)	-1.3%	437 626
Vote 9 - Safety & Security	5 166 367	5 385 152	4 862 541	5 385 152	(522 611)	-9.7%	5 385 152
Vote 10 - Spatial Planning & Environment	1 351 630	1 374 228	1 270 430	1 374 228	(103 797)	-7.6%	1 260 793
Vote 11 - Urban Mobility	3 848 458	4 042 090	3 623 405	4 042 090	(418 685)	-10.4%	3 852 343
Vote 12 - Urban Waste Management	3 340 398	3 395 409	3 332 320	3 395 409	(63 089)	-1.9%	3 319 771
Vote 13 - Water & Sanitation	10 550 026	10 783 400	10 352 008	10 783 400	(431 393)	-4.0%	10 783 400
Total Expenditure by Vote	53 797 046	54 562 291	49 845 853	54 562 291	(4 716 438)	-8.6%	52 729 698

Reasons for under expenditure per vote (directorate)

Details on under expenditure by vote can be found in *Material variance explanations for operating expenditure by vote and by type* on page 57.

Reasons for over expenditure per vote (directorate)

The ensuing narrative provides details of over expenditure within directorates with bottom-line **year-to-date** over expenditure.

- **Corporate Services (R40,8 million over)**

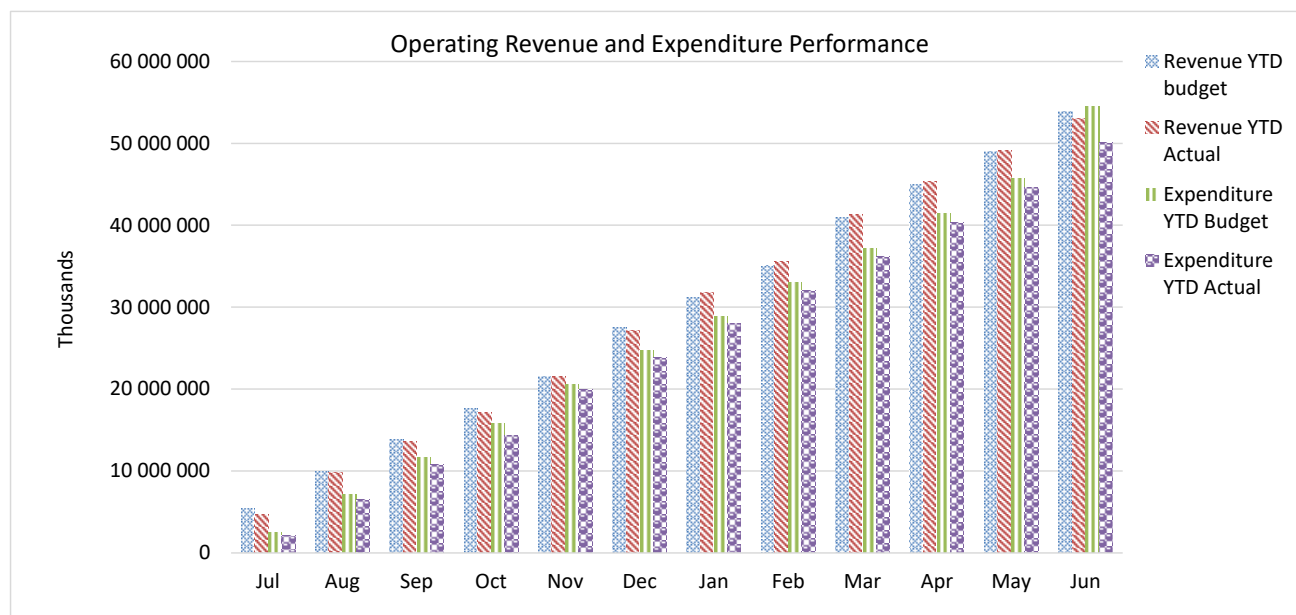
Over expenditure reflects against the following categories:

- Depreciation and Asset Impairment, as a result of devolved vehicles transferred to the Fleet Management Department in the third quarter of the financial year.
- Inventory Consumed, mainly on:
 - Fuel (Petrol, Diesel and Fuel oil), due to fuel price fluctuations as well as an increase in demand for diesel as a result of load-shedding; and
 - R&M Material General & Consumables, as a result of unexpected repairs and maintenance required on fibre cables as well as a number of vehicles that were due for annual services and tyre replacements.
- Contracted services, mainly on:
 - Security Services: Municipality Facilities , as a result of the need for increased security services to avoid illegal occupation and/or damage to City property;
 - Building Contractors, due to incorrect posting;
 - R&M Contracted Services Building, due to an increase in repairs and maintenance at various facilities (including Health, Libraries and Social Services) to date;
 - Cleaning Costs, due to a higher demand for cleaning at various facilities as a result of homeless people illegally using facilities for shelter during adverse weather conditions; and
 - Alien Vegetation Control, relates to the Green Jobs and area cleaning that was higher than anticipated.

Details on variances for expenditure by vote can be found in *Material variance explanations for operating expenditure by vote and by type* on page 57.

Monthly Operating Revenue and Expenditure Performance

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



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

Vote Description R thousands	Budget Year 2022/23						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	7 507 319	7 811 575	6 450 053	7 811 575	(1 361 522)	-17.4%	7 086 274
Funded by:							
National Government	2 165 521	2 256 937	1 912 151	2 256 937	(344 786)	-15.3%	2 069 385
Provincial Government	5 492	11 147	11 071	11 147	(77)	-0.7%	11 081
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	100 854	95 654	78 143	95 654	(17 511)	-18.3%	93 385
Transfers recognised - capital	2 271 867	2 363 739	2 001 365	2 363 739	(362 374)	-15.3%	2 173 850
Borrowing	2 000 000	2 000 000	1 621 498	2 000 000	(378 502)	-18.9%	1 852 906
Internally generated funds	3 235 452	3 447 836	2 827 190	3 447 836	(620 646)	-18.0%	3 059 517
Total Capital Funding	7 507 319	7 811 575	6 450 053	7 811 575	(1 361 522)	-17.4%	7 086 274

The summary statement of capital budget performance indicates actual capital expenditure of R6 450 million or 82.6% of the current budget.

The year-to-date spend represents 81.7% (R4 448,7 million) on internally-funded projects and 84.7% (R2 001,3 million) on externally-funded projects.

Capital budget by municipal vote for 2022/23

Vote Description R thousands	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 1 - Community Services & Health	272 395	244 533	267 938	191 632	267 938	(76 306)	-28.5%	243 440
Vote 2 - Corporate Services	414 336	396 319	443 776	398 196	443 776	(45 581)	-10.3%	431 635
Vote 3 - Economic Growth	32 682	33 748	50 523	43 718	50 523	(6 804)	-13.5%	46 263
Vote 4 - Energy	778 673	1 052 059	1 074 183	988 852	1 074 183	(85 331)	-7.9%	1 027 217
Vote 5 - Finance	16 290	18 129	30 683	28 965	30 683	(1 717)	-5.6%	29 131
Vote 6 - Future Planning & Resilience	13 717	25 715	26 251	24 462	26 251	(1 789)	-6.8%	25 509
Vote 7 - Human Settlements	892 564	884 428	953 900	806 303	953 900	(147 597)	-15.5%	868 392
Vote 8 - Office of the City Manager	5 961	13 329	7 405	6 546	7 405	(859)	-11.6%	6 652
Vote 9 - Safety & Security	192 797	236 735	282 949	274 085	282 949	(8 864)	-3.1%	282 002
Vote 10 - Spatial Planning & Environment	113 932	232 455	264 290	197 814	264 290	(66 476)	-25.2%	231 772
Vote 11 - Urban Mobility	651 164	1 379 126	1 329 677	1 007 547	1 329 677	(322 130)	-24.2%	1 087 272
Vote 12 - Urban Waste Management	327 566	647 002	694 253	626 374	694 253	(67 879)	-9.8%	639 937
Vote 13 - Water & Sanitation	1 714 114	2 343 741	2 385 748	1 855 559	2 385 748	(530 188)	-22.2%	2 167 053
Total Capital Expenditure	5 426 192	7 507 319	7 811 575	6 450 053	7 811 575	(1 361 522)	-17.4%	7 086 274

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

- **Community Services & Health directorate (R76,3 million under)**

The negative variance reflects on the following projects:

- Community Services & Health: Facility Upgrade FY23, where the process of obtaining quotations for fencing of the Oasis Septic Tank via tender 321Q/2020/21 took longer than anticipated.
- Upgrade Maitland Crematorium, where the building plan approval has taken longer than originally anticipated.
- Cemetery expansions programme, where approval of the report for the acquisition of land for the Metro South-East (MSE) Cemetery, by the National Department of Public Works, took longer than anticipated and will not take place in the 2022/23 financial year.
- Fisantekraal Synthetic Pitch, where delays were experienced due to unavailability of tender 245Q/2021/22 resulting in none of the work being completed in the 2022/23 financial year.
- Pelican Park Recreational Facilities, where work was not fully completed due to capacity constraints as well as inclement weather.
- Facility upgrades: SASREA FY23, where works were completed at Gugulethu Indoor sports field, Turfhall Stadium and Jan Burger sports field. However, not all work planned for the 2022/23 financial year was completed by 30 June 2023 due to capacity constraints as well as inclement weather.
- Various other projects, where invoices for work completed was received and are in the process of being vetted for payment.

90.9% spend is forecasted for the projects currently on the budget.

- **Energy directorate (R85,3 million under)**

The variance reflects mainly on the following projects:

- Morgen Gronde Switching Station, where termination of the building contract and the delayed site access to the HV GIS Contractor has resulted in an underspend. Furthermore, an amount relating to contingencies was not utilised in the 2022/23 financial year.
- Photovoltaic install in Municipal building FY23, where work could not be completed in the 2022/23 financial year due to the SSEG application and approval process taking longer than anticipated as a result of the high volume of applications received in April 2023 and May 2023.
- Resource Efficiency Municipal Building FY23, and MV System Infrastructure: East Area E FY23, where the invoice for work completed in the 2022/23 financial year was received after month-end.
- Software: Additional FY23, where further orders could not be placed due to the outstanding approval to proceed with the Plexos software procurement.

95.6% spend is forecasted for the projects currently on the budget.

- **Human Settlements directorate (R147,6 million under)**

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

- Augmentation of Informal Settlements Upgrading - 6 Settlements, where the project could not be completed by 30 June 2023 due to the allocation being gazetted in March 2023, leaving insufficient time to plan for the implementation of the project.
- Kanonkop Housing Project Phase 2 (2502), and ACSA Symphony Housing Project Construction, where invoices for the completed project phase were received after month-end.
- Asset Upgrade Routine Programmes in Central and East areas, where invoices for the completed projects were received after month-end.
- Informal Settlement Upgrades: Enhanced Basic Services, where construction commenced later than anticipated due to the late approval of work packages. Invoice for work completed is outstanding.

91.0% spend is forecasted for the projects currently on the budget.

- **Urban Mobility directorate (R322,1 million under)**

The directorate has a net negative variance, which is an accumulation of slower than anticipated expenditure on a number of projects/programmes, the most significant of which are:

- IRT Phase 2A, due to:
 - Delays as a result of community intervention;
 - Pending reposting of actual expenditure on the Public Transport Network Grant (PTNG) budget to the PTNG-Budget Facility for Infrastructure(BFI) portion of the budget in order to maximise BFI spend; and
 - An outstanding invoice for the fencing component of the work.
- Dualling: Main Road 27 to Altena Road, due to the late appointment of the professional service provider as well as delayed construction date start.
- IRT: Control Centre, due to the long lead times of delivery of equipment.
- Kommetjie Road Dualling (Phase 3), where all of the term tender contractors declined the works project for the relocation and upgrade of a water main.
- Road Rehabilitation: Bishop Lavis, where the project has been halted due to gangster intimidation and threats (contractor is not on site at present).
- Reconstruction of Delft Main Road, where implementation has been delayed due to safety issues in the area.
- Road Dualling: BerkleyRoad: M5-RygerStreet, due to the property acquisition taking longer than anticipated.
- Road Upgrade: Amandel Road: Bottelary River-Church, which is behind schedule as a result of the delayed construction tender start date and challenges regarding the bid evaluation committee (BEC) process.
- Transport System Management Projects: Civils FY23, due to an outstanding invoice as well as one work package that was delayed due to community intervention.

81.8% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation directorate (R530,2 million under)**

The variance includes contingencies amounting to approximately R225 million. In addition, invoices for work performed up to 30 June 2023 are still being received, analysed and processed as part of the financial year-end process. The remaining variance relates to delays flowing from appeals lodged on tenders, community resistance, and items not delivered by financial year-end.

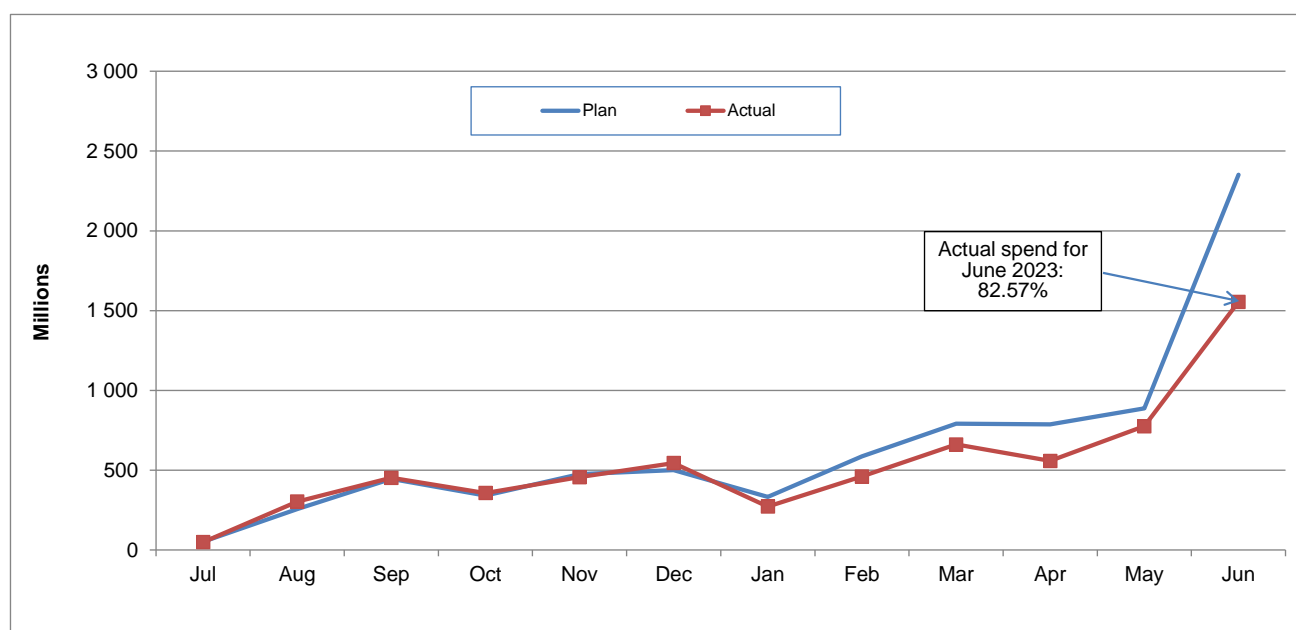
90.8% spend is forecasted for the projects currently on the budget.

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

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

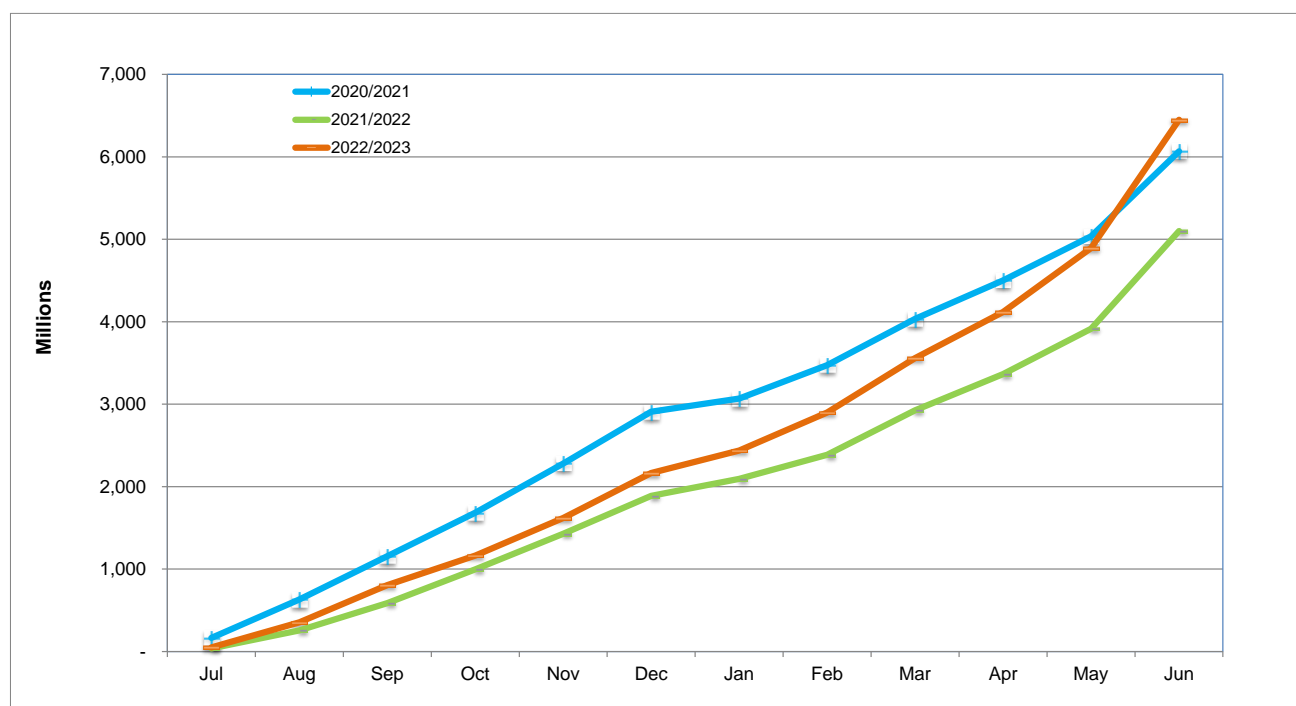
Monthly capital expenditure

The graph below reflects the City's monthly capital expenditure to date measured against the 2022/23 current budget.

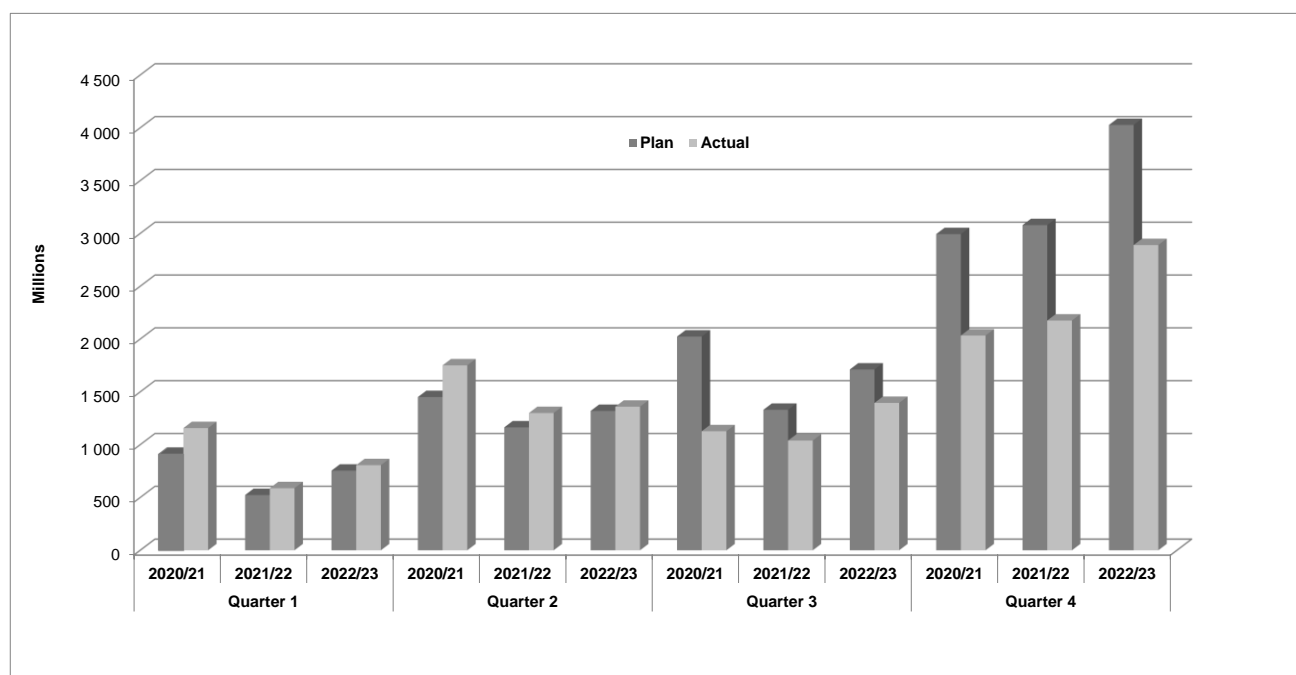


Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2020/21, 2021/22 and 2022/23.



The capital expenditure quarterly trend for the 2020/21, 2021/22 and 2022/23 financial years is graphically illustrated below.



Status of major capital programmes/projects

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
IRT Phase 2 A	475 088 652	475 088 652	395 108 108	-79 980 544	421 943 829	The variance is due to an outstanding invoice, which the project manager is following up on. The project has been delayed due to community intervention and, as a result, unspent funds will be rolled-over to the 2023/24 financial year subject to approval of the 2022/23 roll-over application to National Treasury (NT).
Zandvliet WWTW - Extension	294 109 856	294 109 856	213 525 171	-80 584 685	255 007 871	Work planned for the 2022/23 financial year has been completed. The payment certificate was received after month-end and is being vetted for payment by 14 July 2023. The balance of funds relates to contingencies not utilised during project implementation and will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.
Plant & Vehicles: Replacement	291 063 454	291 063 454	279 105 646	-11 957 808	283 583 553	Some items were delivered, however, a refuse compactor truck was damaged in transit. The funds will be rolled-over to the 2023/24 financial year.
Cape Flats Aquifer Recharge	255 179 400	255 179 400	212 855 420	-42 323 980	238 179 400	Work planned for the 2022/23 financial year has been completed. The payment certificate was received after month-end and is being vetted for payment by 14 July 2023. The balance of funds relates to contingencies not utilised during project implementation and will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.
Coastal Park:Design and develop (MRF)	201 326 385	201 326 385	186 901 158	-14 425 227	187 489 071	The professional services invoice came in lower than anticipated. The balance of funds will be rolled-over to the 2023/24 financial year for the continued implementation of this project.
Replace & Upgrade Sewer Network	190 315 917	190 315 917	149 170 859	-41 145 058	176 017 755	Project phase completed. The payment certificate was received after month-end and is being vetted for payment by 14 July 2023. The balance of funds relates to contingencies not utilised during project implementation. Savings to be realised.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
System Equipment Replacement	172 086 157	172 086 157	169 919 721	-2 166 436	170 955 101	Project completed. Awaiting final invoice from the contractor, which will be vetted and processed by 14 July 2023. Project manager is following up on outstanding invoice. Savings to be realised.
Urbanisation: Backyards/Infrm Settl Upgr	144 917 725	144 917 725	138 715 230	-6 202 495	144 917 225	Project completed. Awaiting final invoice, which will be vetted and processed by 14 July 2023. The balance of funds will be utilised to pay contract price adjustments (CPA) invoices.
Cape Flats Rehabilitation	141 729 256	141 729 256	110 992 896	-30 736 360	118 282 568	Unmet design requirements have resulted in delays in the finalisation of works packages (tender 73Q/2021/22) impacting on the project implementation. The balance of the funding will be rolled-over in the August 2023 adjustments budget.
Replace & Upgrade Water Network	140 442 059	140 442 059	92 949 692	-47 492 367	128 880 668	Project phase completed. Payment certificate received after month-end and is being vetted for payment by 14 July 2023. The balance of funds relates to contingencies, which were not utilised during project implementation. Savings to be realised.
Potsdam WWTW - Extension	133 888 391	133 888 391	128 835 705	-5 052 686	129 319 616	Tender 146Q/2021/22 and tender 295Q/2021/22 (mechanical/electrical and civil) was approved by Council on 29 March 2023. Work planned for the 2022/23 financial year has been completed. Payment certificate received after month-end and is being vetted for payment by 14 July 2023. The balance of funds relates to contingencies not utilised during project implementation. The balance of the funding will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.
Morgen Gronde Switching Station	124 497 001	124 497 001	104 359 410	-20 137 591	121 863 839	Some work was completed. Notice of concern with respect to progress and poor performances was issued to builder. Building contract subsequently terminated and site access given to the HV GIS contractor later than planned. Termination of the building contract and the delayed site access has resulted in an underspend. The balance of funding, which relates to contingencies not utilised during the project implementation, will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Triangle 132kV Upgrade	115 100 000	115 100 000	113 757 783	-1 342 217	113 757 783	Project phase completed. The balance of funds relates to contingencies not utilised during project implementation.
Broadband Infrastructure Programme	114 744 716	114 744 716	97 698 242	-17 046 474	114 626 369	Project is currently behind schedule as a result of snags and close-out backlogs. Invoices will be vetted for payment by 14 July 2023. Savings to be realised.
FS Replacement Vehicles	114 131 004	114 131 004	114 054 375	-76 629	114 054 375	Project completed; savings realised.
Repl & Upgr Sewerage Pump Stations	108 164 125	108 164 125	94 471 757	-13 692 368	94 471 757	Contractor advised that delivery will not take place by 30 June 2023. The balance of the funding will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.
Meter Replacement Programme	106 259 605	106 259 605	91 761 287	-14 498 318	103 872 416	Work planned for the 2022/23 financial year has been completed. Payment certificate received after month-end and is being vetted for payment by 14 July 2023. Savings to be realised.
ACSA Symphony Housing Project Construct	105 400 000	105 400 000	99 085 865	-6 314 135	104 357 335	Project phase completed. Awaiting final invoice, which will be vetted and processed by 14 July 2023. Balance of funds is due to contingencies not required in the 2022/23 financial year, and will be rolled-over to the 2023/24 financial year subject to the approval of the 2022/23 roll-over application to NT.
Vehicles, Plant Equip: Additional	91 187 357	91 187 357	91 148 204	-39 153	91 148 205	Work planned for the 2022/23 financial year has been completed. Payment certificate received after month-end and is being vetted for payment by 14 July 2023. Savings to be realised.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Atlantis Aquifer	76 500 000	76 500 000	56 293 985	-20 206 015	73 993 249	The higher than average rainfall in May 2023 and June 2023 impacted the progress of the earthworks component of the two major contracts (95Q/2020/21 and 97Q/2021/22). As a result, the work planned for the 2022/23 financial year could not be completed by 30 June 2023. The balance of the funding will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.
Service Connections: Quote	72 500 000	72 500 000	69 418 834	-3 081 166	69 975 454	Customer demand driven. Less than planned applications for new- and upgraded supplies were received for the period. Awaiting final invoice, which will be vetted and processed by 14 July 2023. Project manager is following up on outstanding invoices. Savings to be realised.
Bulk Water Infrastructure Replacement	72 156 595	72 156 595	44 559 505	-27 597 090	60 404 981	The acquisition of equipment has been delayed due to the inability of the supplier to deliver the equipment before 30 June 2023. The balance of the funding will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.
Augmentation of IS Upgr - 6 Settlements	61 000 000	61 000 000	-	-61 000 000	-	The project could not be completed by 30 June 2023 as the grant allocation was only gazetted in March 2023 leaving insufficient time to plan the implementation of the project. The balance of the funding will be rolled-over to the 2023/24 financial year subject to approval of the 2022/23 roll-over application to NT.
Sir Lowry's Pass River Upgrade	56 500 000	56 500 000	35 166 564	-21 333 436	51 182 872	The consultant has been appointed. Signing of the Memorandum of Agreement took longer than anticipated. The contractor only commenced on site in February 2023 leaving insufficient time to complete the project in the 2022/23 financial year. The balance of the funding will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.
Vehicles: Replacement	56 080 216	56 080 216	56 055 487	-24 729	56 071 050	Vehicles have been delivered. Savings realised.
	3 714 367 871	3 714 367 871	3 145 910 904	-568 456 967	3 424 356 342	

COMMITMENTS AGAINST CASH AND INVESTMENTS**Cash and Investments**

The cash and cash equivalents amount to R8 639 million for the month under review. This position is mainly due to the levels of cash realised in the 2021/22 financial year.

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

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

Item	Previous Month R Thousand	Current Month R Thousand
Closing Cash and Investment Balance	18 836 758	18 166 140
Total Commitments	11 411 628	10 060 458
Unspent Conditional Grants	2 222 076	1 551 553
Housing Development	338 481	339 393
MTAB	25 407	25 407
Trust Funds	1 022	1 029
Insurance reserves	563 177	563 177
CRR / Revenue	4 827 854	4 146 288
Other contractual commitments	3 433 611	3 433 611
Uncommitted Funds	7 425 130	8 105 682
Closing Cash and Investment Balance	18 836 758	18 166 140
Non Current Investments	4 122 610	3 151 653
Current Investments	5 405 020	6 375 978
Cash and Cash Equivalents as per Cash flow statement (Table C7)	9 309 128	8 638 509

Details on the cash flow can be found in *Cash Flow* on page 46.

The City's investment portfolio breakdown can be found in *Investment portfolio* on page 86.

The monthly actual and targets can be found in *Actual and revised targets for cash receipts and cash flows* on page 94.

GRANT UTILISATION

Description R thousands	Budget Year 2022/23						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	6 260 172	6 309 759	5 736 156	6 227 518	(491 362)	-7.9%	6 309 759
Total capital expenditure of Transfers and Grants	2 271 867	2 363 739	2 001 365	2 363 739	(362 374)	-15.3%	2 173 850
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	8 532 039	8 673 498	7 737 521	8 591 257	(853 736)	-9.9%	8 483 610

Detailed information on transfers and grants per funding source is reflected in *Transfers and grants expenditure* on page 89.

CREDITORS**Creditors Analysis**

R thousands	Budget Year 2022/23								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Total Creditors	14	(5)	7	–	–	–	–	–	16

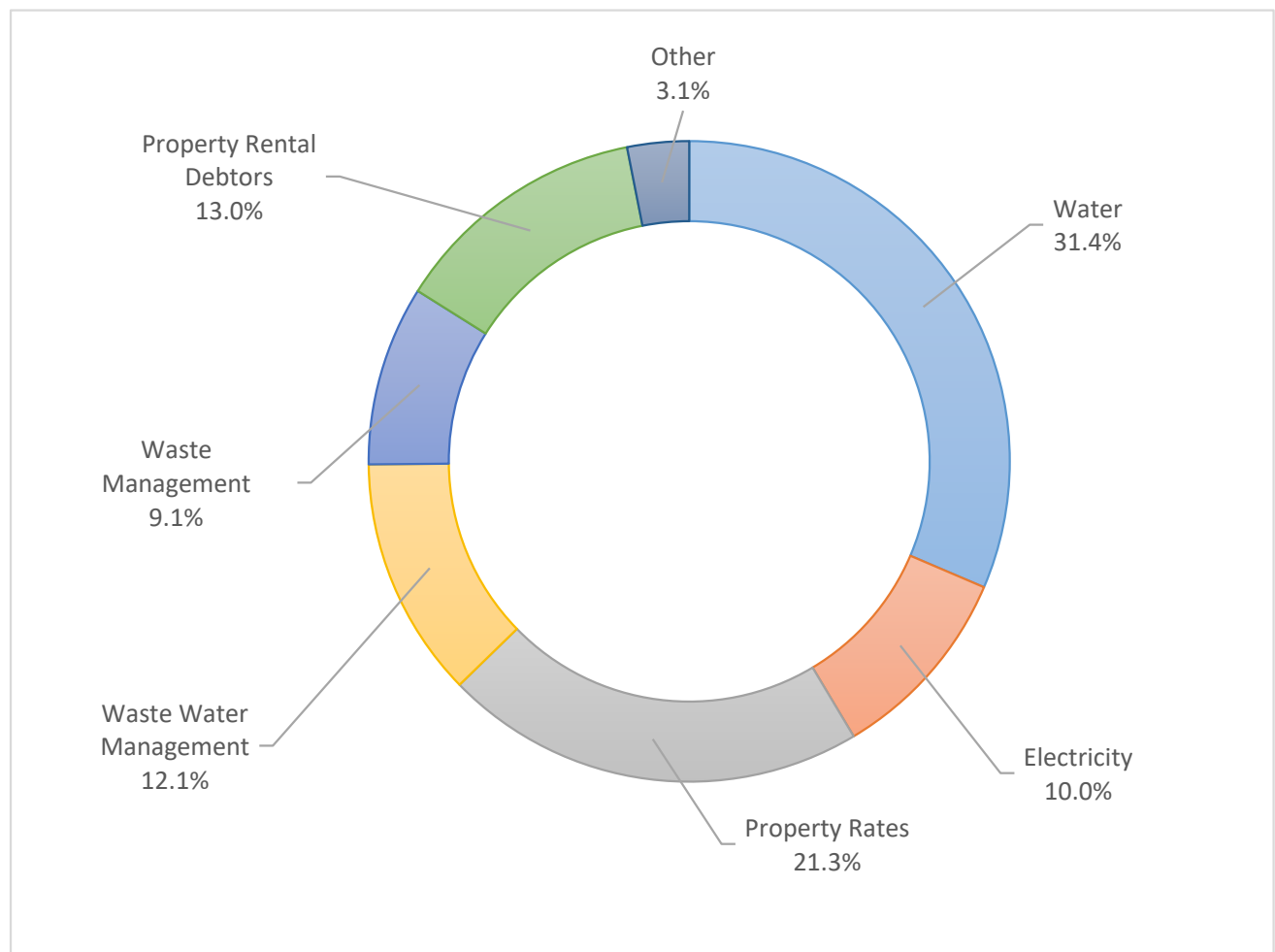
The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to blocked payments and bank rejections.

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

DEBTORS**Debtors Age Analysis**

Description	Budget Year 2022/23								
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands
Total By Income Source	2 283 355	24.5%	438 427	4.7%	230 158	2.5%	6 375 251	68.4%	9 327 191
2021/22 - totals only	2 253 940	27.5%	323 782	4.0%	210 210	2.6%	5 395 597	65.9%	8 183 530
Movement	29 414		114 645		19 948		979 654		1 143 661
% Increase/(Decrease) year on year		1.3%		35.4%		9.5%		18.2%	13.98%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Customer number	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
205198320	R45 952 210.39	R2 633 226.51	R2 543 935.11	R2 620 779.47	R0.00	R0.00	R0.00	R18 628 936.11	R19 525 333.19	The client has meetings with management each month to discuss and review new payment arrangement methods. The dunning lock has been extended to 14 July 2023. Last payment amounting to R3 133 604.95 was made on 1 June 2023.
205081696	R40 621 770.36	R2 064 385.16	R1 930 744.56	R2 293 561.23	R1 775 786.08	R20 068 856.72	R178.60	R935.60	R12 487 322.41	The client has meetings with management each month to discuss and review new payment arrangement methods. The dunning lock has been extended to 14 July 2023. The last payment amounting to R2 124 520.42 was made on 26 May 2023.
229631484	R23 772 084.39	R1 733 421.04	R1 579 351.94	R1 707 208.36	R652 667.33	R0.00	R0.00	R6 889 846.22	R11 209 589.50	The client has meetings with management each month to discuss and review new payment arrangement methods. The dunning lock has been extended to 14 July 2023. The last payment amounting to R1 715 059.66 was made on 19 May 2023.
229623183	R18 670 838.13	R1 299 121.97	R4 801.50	R2 644 359.49	R0.00	R490 587.76	R0.00	R5 741 605.09	R8 490 362.32	The client has meetings with management each month to discuss and review new payment arrangement methods. The dunning lock has been extended to 14 July 2023. The last payment amounting to R1 113 422.82 was made on 19 May 2023.
221794302	R15 964 673.76	R313 552.34	R293 089.70	R315 959.80	R280 571.24	R587 586.46	R0.00	R2 048 714.13	R12 125 200.09	This account is the erf remainder of a development where the developer has refused to make payments due to delayed transfers and unregistered units. The Valuations Department is still to ascertain the number of portions remaining as unregistered. The account has been handed over for further debt collection on 30 June 2023.
111500542	R13 392 712.43	R4 157 719.67	R3 543 405.42	R4 311 857.58	R1 398 938.76	R0.00	R0.00	R0.00	-R19 209.00	Transnet is disputing the usage of the pipeline by other entities. However, the City continues to hold Transnet liable and has demanded settlement of the account at the meeting held in June 2023.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Customer number	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
223007095	R 11 017 836.40	R 75 173.78	R 88 828.43	R 68 462.78	R 75 680.28	R 61 215.08	R 75 367.80	R 1 291 441.49	R 9 281 666.76	The Water & Sanitation Directorate is waiting on the outcome of investigations made by the Reticulation Section.
227089131	R 10 399 043.10	R 122 519.95	R 988 690.68	R 1 141 492.40	R 1 011 701.28	R 0.00	R 0.00	R 2 873 669.09	R 4 260 969.70	The client has meetings with management each month to discuss and review new payment arrangement methods. The dunning lock has been extended to 14 July 2023. The last payment amounting to R993 690.68 was made on 26 May 2023.
202905426	R 9 401 875.10	R 964 281.57	R 2 883.65	R 867 542.04	R 0.00	R 170 893.18	R 0.00	R 1 160 106.79	R 6 236 167.87	An email was sent to advise the client to make a payment to cover a shortfall amount which is due.
131324717	R 8 857 589.91	R 149 741.57	R 150 240.69	R 150 784.39	R 144 957.45	R 129 639.12	R 192 877.78	R 750 880.60	R 7 188 468.31	The account is in dispute; a settlement agreement was reached with payment of R154 443.77 made on 25 May 2023. A dunning lock is active until 10 November 2023.
TOTAL	R 198 050 633.97	R 13 513 143.56	R 11 125 971.68	R 16 122 007.54	R 5 340 302.42	R 21 508 778.32	R 268 424.18	R 39 386 135.12	R 90 785 871.15	

Top 10 Commercial debtors service charges breakdown

Customer number	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security deposit	Sundries	TOTAL
205198320	R 0.00	R 46 176 210.39	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 0.00	R 45 952 210.39
205081696	R 0.00	R 0.00	R 4 055 766.94	R 3 375 091.11	R 0.00	R 26 234 701.27	R 6 949 657.70	-R 2 274.00	R 8 827.34	R 40 621 770.36
229631484	R 0.00	R 23 772 084.39	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 23 772 084.39
229623183	R 0.00	R 0.00	R 1 563 582.80	R 2 158 005.53	R 0.00	R 12 082 070.59	R 2 867 936.21	-R 757.00	R 0.00	R 18 670 838.13
221794302	R 22.70	R 0.00	R 11 084.24	R 6 967.03	R 12 671.90	R 15 933 356.58	R 0.00	R 0.00	R 571.31	R 15 964 673.76
111500542	R 0.00	R 1 364 518.44	R 0.00	R 0.00	R 0.00	R 12 047 402.99	R 0.00	-R 19 209.00	R 0.00	R 13 392 712.43
223007095	R 2 147.38	R 0.00	R 10 885 591.36	R 130 097.66	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 11 017 836.40
227089131	R 0.00	R 10 883 543.10	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 484 500.00	R 0.00	R 10 399 043.10
202905426	R 0.00	R 1 964 782.80	R 3 546 877.88	R 3 902 969.42	R 0.00	R 0.00	R 0.00	-R 12 755.00	R 0.00	R 9 401 875.10
131324717	R 45 858.70	R 0.00	R 146 971.48	R 102 018.77	R 0.00	R 8 563 763.62	R 0.00	-R 1 022.66	R 0.00	R 8 857 589.91

Top 10 Residential debtors - Age Analysis

Customer number	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
204518924	R9 773 154.40	R132 786.01	R134 412.91	R187 057.77	R197 254.40	R127 536.96	R143 140.42	R903 834.61	R7 947 131.32	The account is in dispute with a management lock that will be extended. There is no payment history.
112721770	R4 322 832.18	R176 979.12	R193 341.15	R183 988.66	R30 917.61	R365 628.69	R1 805 137.11	R132 469.55	R1 434 370.29	The account has been handed over to the attorneys due to non-payment. A final demand has been issued.
227471407	R4 318 070.82	R44 526.86	R46 562.52	R48 572.47	R14 328.21	R2 497 683.33	R11 018.59	R179 779.88	R1 475 598.96	A request for water disconnection due to non-payment has been sent to the Water & Sanitation Directorate.
228774676	R2 961 912.57	R143 367.46	R17 061.63	R8 183.82	R16 726.07	R44 591.60	R29 713.10	R255 151.80	R2 447 117.09	The Water & Sanitation Directorate has requested shutdown of all water meters in order for the responsible party to respond to the outstanding debt. Still awaiting feedback on the matter from the Water & Sanitation Directorate.
228820183	R2 685 397.09	R43 778.13	R49 341.97	R61 498.12	R54 567.74	R44 735.84	R80 565.59	R456 310.59	R1 894 599.11	Account still has an active Interdict/Spoliation Applications lock until 31 December 2023.
205560412	R2 479 697.35	R107 224.49	R94 422.54	R117 529.10	R106 524.63	R13 261.67	R29 598.04	R629 618.90	R1 381 517.98	A request to create a service order for disconnection was sent to the Water & Sanitation Directorate on 22 June 2023 as the trustees have not made payment.
212474024	R2 473 749.30	R0.00	-R269 350.20	R155 882.33	R76 792.04	R598 725.05	R1 797.89	R514 288.66	R1 395 613.53	The account has an instalment plan.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Customer number	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
226582116	R2 460 188.69	R40 397.79	R38 916.63	R42 895.02	R39 710.91	R49 011.92	R45 651.13	R327 243.86	R1 876 361.43	Client had promised to make settlement arrangements after receiving an authorisation letter, however, no arrangements have yet been made.
223635567	R2 357 955.32	R566 639.23	R750 304.48	R660 997.43	R383 830.81	R0.00	R0.00	R0.00	-R3 816.63	An e-mail was sent to the client on 5 June 2023 requesting the client to enter into an arrangement by no later than 7 July 2023. A final demand letter to commence with the water disconnection process has been prepared as no response has been received.
143010417	R2 244 152.16	R15 156.62	R15 107.13	R15 062.98	R25 090.83	R14 392.47	R14 386.57	R130 149.23	R2 014 806.33	All services have been disconnected and the account was handed over for collection with a summons served.
TOTAL	R 36 077 109.88	R 1 270 855.71	R 1 070 120.76	R 1 481 667.70	R 945 743.25	R 3 755 567.53	R 2 161 008.44	R 3 528 847.08	R 21 863 299.41	

Top 10 Residential debtors service charges breakdown

Customer number	Other	Electricity	Water	Sewerage	Refuse	Rates	Sundries	Security deposit	TOTAL
204518924	R 33 116.05	R 0.00	R 10 272.98	R 10 272.98	R 9 784.84	R 8 809 357.35	R 900 350.20	R 0.00	R 9 773 154.40
112721770	R 0.00	R 0.00	R 2 128 255.05	R 1 881 155.47	R 313 421.66	R 0.00	R 0.00	R 0.00	R 4 322 832.18
227471407	R 645.16	R 0.00	R 3 816 476.55	R 420 904.14	R 11 956.93	R 55 513.63	R 12 574.41	R 0.00	R 4 318 070.82
228774676	R 816 498.22	R 189 563.83	R 1 024 868.12	R 716 348.34	R 220 782.06	R 0.00	R 0.00	-R 6 148.00	R 2 961 912.57
228820183	R 26.46	R 0.00	R 1 771 918.32	R 4 648.75	R 0.00	R 908 803.56	R 0.00	R 0.00	R 2 685 397.09
205560412	R 201.95	R 0.00	R 1 315 494.74	R 1 163 185.64	R 0.00	R 815.02	R 0.00	R 0.00	R 2 479 697.35
212474024	-R 266 444.81	R 620 732.30	R 378 194.12	R 29 133.86	R 21 288.34	R 1 693 645.49	R 0.00	-R 2 800.00	R 2 473 749.30
226582116	R 1 952.26	R 648 127.30	R 374 236.07	R 88 247.57	R 10 878.09	R 1 336 747.40	R 0.00	R 0.00	R 2 460 188.69
223635567	R 0.00	R 2 037 630.35	R 181 530.99	R 114 088.54	R 28 522.07	R 0.00	R 0.00	-R 3 816.63	R 2 357 955.32
143010417	R 2 354.88	R 0.00	R 2 081 114.90	R 122 976.28	R 12 564.79	R 25 141.31	R 0.00	R 0.00	R 2 244 152.16

IN YEAR BUDGET STATEMENT TABLES

Budget Statement Summary

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

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	10 651 829	11 519 486	11 519 486	11 571 973	11 519 486	52 487	0.5%	11 571 854
Service charges	23 028 320	24 565 228	24 626 725	23 766 287	24 626 725	(860 438)	-3.5%	23 779 432
Investment revenue	977 254	1 118 566	1 263 260	1 319 119	1 263 260	55 859	4.4%	1 319 296
Transfers and subsidies	5 820 598	6 260 172	6 383 866	5 581 603	6 383 866	(802 263)	-12.6%	6 076 637
Other own revenue	11 203 563	9 822 523	10 091 031	10 770 024	10 091 031	678 993	6.7%	10 787 924
Total Revenue (excluding capital transfers and contributions)	51 681 565	53 285 975	53 884 369	53 009 006	53 884 369	(875 362)	-1.6%	53 535 144
Employee costs	15 255 905	17 322 936	17 218 444	15 955 353	17 218 444	(1 263 091)	-7.3%	16 729 042
Remuneration of Councillors	165 163	176 133	181 120	170 313	181 120	(10 807)	-6.0%	170 988
Depreciation & asset impairment	3 056 503	3 208 222	3 270 102	3 215 978	3 270 102	(54 124)	-1.7%	3 245 262
Finance charges	776 622	862 999	753 169	717 847	753 169	(35 322)	-4.7%	719 007
Inventory consumed and bulk purchases	17 346 967	17 565 690	18 012 134	15 641 023	18 012 134	(2 371 111)	-13.2%	17 144 954
Transfers and subsidies	406 842	391 480	441 137	360 419	441 137	(80 718)	-18.3%	397 557
Other expenditure	13 636 658	14 269 591	14 686 185	13 784 921	14 686 185	(901 264)	-6.1%	14 322 889
Total Expenditure	50 644 660	53 797 051	54 562 291	49 845 853	54 562 291	(4 716 438)	-8.6%	52 729 699
Surplus/(Deficit)	1 036 905	(511 076)	(677 922)	3 163 153	(677 922)	3 841 075	-566.6%	805 445
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 654 020	2 171 013	2 268 084	1 479 286	2 268 084	(788 799)	-34.8%	2 192 722
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	212 260	100 854	95 654	63 570	95 654	(32 084)	-33.5%	65 246
Surplus/(Deficit) after capital transfers & contributions	2 903 185	1 760 790	1 685 817	4 706 009	1 685 817	3 020 193	179.2%	3 063 414
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	2 903 185	1 760 790	1 685 817	4 706 009	1 685 817	3 020 193	179.2%	3 063 414
Capital expenditure & funds sources								
Capital expenditure	5 426 192	7 507 319	7 811 575	6 450 053	7 811 575	(1 361 522)	-17.4%	7 086 274
Capital transfers recognised	1 701 131	2 271 867	2 363 739	2 001 365	2 363 739	(362 374)	-15.3%	2 173 850
Borrowing	994 517	2 000 000	2 000 000	1 621 498	2 000 000	(378 502)	-18.9%	1 852 906
Internally generated funds	2 730 544	3 235 452	3 447 836	2 827 190	3 447 836	(620 646)	-18.0%	3 059 517
Total sources of capital funds	5 426 192	7 507 319	7 811 575	6 450 053	7 811 575	(1 361 522)	-17.4%	7 086 274
Financial position								
Total current assets	18 389 398	14 594 517	17 546 538	19 084 739				17 546 538
Total non current assets	63 475 894	68 257 103	67 054 344	66 736 312				67 054 344
Total current liabilities	11 192 700	10 307 659	11 348 164	10 464 557				11 348 164
Total non current liabilities	12 651 891	14 437 050	13 663 916	13 332 045				13 663 916
Community wealth/Equity	58 020 701	58 106 911	59 588 802	62 024 450				59 588 802
Cash flows								
Net cash from (used) operating	5 978 008	5 106 527	5 605 580	5 603 225	5 605 580	2 355	0.0%	5 605 580
Net cash from (used) investing	(5 437 471)	(6 818 047)	(7 117 807)	(6 017 697)	(7 117 807)	(1 100 109)	15.5%	(7 117 807)
Net cash from (used) financing	(371 495)	589 849	673 391	757 839	673 391	(84 448)	-12.5%	673 391
Cash/cash equivalents at the month/year end	8 295 143	6 021 524	7 456 307	8 638 509	7 456 307	(1 182 202)	-15.9%	7 456 307
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	2 283 355	438 427	230 158	199 784	215 622	1 057 716	4 664 169	9 327 191
Creditors Age Analysis								
Total Creditors	14	(5)	7	—	—	—	—	16

Financial Performance (standard classification)

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

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	16 742 182	17 786 194	17 997 991	18 101 809	17 997 977	103 832	0.6%	18 164 293
Executive and council	17 162	1 372	338	223	338	(116)	-34.2%	341
Finance and administration	16 725 017	17 784 818	17 997 649	18 101 588	17 997 635	103 952	0.6%	18 163 953
Internal audit	3	3	3	(1)	3	(4)	-137.9%	(1)
Community and public safety	4 508 997	4 000 007	4 174 816	4 159 595	4 174 830	(15 235)	-0.4%	4 821 598
Community and social services	98 047	104 197	119 348	103 396	119 348	(15 952)	-13.4%	117 273
Sport and recreation	42 933	66 919	55 489	45 053	55 489	(10 435)	-18.8%	51 637
Public safety	2 333 917	1 706 432	1 816 125	2 389 929	1 816 139	573 790	31.6%	2 475 302
Housing	1 550 045	1 623 592	1 698 276	1 277 538	1 698 276	(420 738)	-24.8%	1 698 297
Health	484 055	498 867	485 579	343 679	485 579	(141 899)	-29.2%	479 089
Economic and environmental services	1 819 607	2 307 254	2 458 670	1 936 847	2 458 670	(521 823)	-21.2%	2 240 943
Planning and development	529 298	552 759	644 644	590 181	644 644	(54 463)	-8.4%	590 190
Road transport	1 236 280	1 709 236	1 767 782	1 308 856	1 767 782	(458 926)	-26.0%	1 612 945
Environmental protection	54 029	45 259	46 244	37 809	46 244	(8 435)	-18.2%	37 808
Trading services	30 476 818	31 459 089	31 611 333	30 350 590	31 611 333	(1 260 743)	-4.0%	30 561 079
Energy sources	16 660 013	17 775 482	17 770 060	17 007 273	17 770 060	(762 787)	-4.3%	17 020 435
Water management	9 737 820	8 510 472	8 646 077	8 346 071	8 646 077	(300 006)	-3.5%	8 487 041
Waste water management	2 239 904	3 177 244	3 240 761	3 118 914	3 240 761	(121 847)	-3.8%	3 175 963
Waste management	1 839 080	1 995 890	1 954 436	1 878 332	1 954 436	(76 104)	-3.9%	1 877 640
Other	242	5 298	5 298	3 022	5 298	(2 276)	-43.0%	5 200
Total Revenue - Functional	53 547 845	55 557 841	56 248 108	54 551 862	56 248 108	(1 696 245)	-3.0%	55 793 112
Expenditure - Functional								
Governance and administration	8 664 824	2 963 104	3 450 675	4 503 943	3 450 675	1 053 268	30.5%	3 195 895
Executive and council	590 675	173 918	148 935	157 438	148 935	8 503	5.7%	165 054
Finance and administration	8 022 437	2 786 198	3 298 561	4 341 546	3 298 561	1 042 985	31.6%	3 030 522
Internal audit	51 712	2 988	3 180	4 960	3 180	1 780	56.0%	319
Community and public safety	10 254 250	13 136 483	13 326 976	11 822 797	13 326 976	(1 504 179)	-11.3%	13 074 667
Community and social services	1 039 857	1 899 826	1 890 798	1 694 155	1 890 798	(196 643)	-10.4%	1 872 588
Sport and recreation	1 367 622	1 991 079	2 023 215	1 722 501	2 023 215	(300 714)	-14.9%	1 943 997
Public safety	4 561 425	5 246 351	5 403 915	4 698 175	5 403 915	(705 740)	-13.1%	5 403 919
Housing	1 753 906	2 189 567	2 237 741	2 045 256	2 237 741	(192 485)	-8.6%	2 147 599
Health	1 531 440	1 809 659	1 771 307	1 662 710	1 771 307	(108 597)	-6.1%	1 706 563
Economic and environmental services	5 284 873	6 492 526	6 796 665	6 068 871	6 796 665	(727 794)	-10.7%	6 506 190
Planning and development	1 401 999	1 738 251	1 842 066	1 745 502	1 842 066	(96 564)	-5.2%	1 750 172
Road transport	3 627 744	4 431 267	4 621 936	4 029 832	4 621 936	(592 103)	-12.8%	4 445 781
Environmental protection	255 130	323 008	332 663	293 536	332 663	(39 127)	-11.8%	310 237
Trading services	26 337 888	31 016 671	30 793 832	27 286 874	30 793 832	(3 506 958)	-11.4%	29 762 371
Energy sources	15 483 710	17 360 287	17 194 148	15 142 620	17 194 148	(2 051 528)	-11.9%	16 233 028
Water management	7 965 027	7 480 308	7 575 752	7 090 775	7 575 752	(484 977)	-6.4%	7 574 541
Waste water management	1 966 568	4 153 482	4 213 108	3 872 149	4 213 108	(340 959)	-8.1%	4 208 712
Waste management	922 583	2 022 595	1 810 823	1 181 331	1 810 823	(629 493)	-34.8%	1 746 090
Other	102 825	188 261	194 142	160 996	194 142	(33 146)	-17.1%	190 576
Total Expenditure - Functional	50 644 660	53 797 046	54 562 291	49 843 482	54 562 291	(4 718 809)	-8.6%	52 729 699
Surplus/ (Deficit) for the year	2 903 185	1 760 795	1 685 817	4 708 380	1 685 817	3 022 564	179.3%	3 063 414

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

Financial Performance (revenue and expenditure by municipal vote)

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

Vote Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	1 105 900	1 033 395	1 010 840	801 519	1 010 840	(209 321)	-20.7%	997 330
Vote 2 - Corporate Services	88 007	70 516	70 297	66 176	70 297	(4 121)	-5.9%	68 521
Vote 3 - Economic Growth	237 354	244 442	255 990	250 395	255 990	(5 596)	-2.2%	286 232
Vote 4 - Energy	16 423 600	17 626 588	17 621 165	16 858 264	17 621 165	(762 901)	-4.3%	16 871 533
Vote 5 - Finance	17 789 452	17 075 935	17 226 170	17 470 195	17 226 170	244 025	1.4%	17 351 508
Vote 6 - Future Planning & Resilience	28 971	61 921	64 917	40 109	64 917	(24 808)	-38.2%	63 540
Vote 7 - Human Settlements	1 288 801	1 623 584	1 758 842	1 277 364	1 758 842	(481 478)	-27.4%	1 758 842
Vote 8 - Office of the City Manager	17 094	824	824	1 896	824	1 072	130.0%	1 896
Vote 9 - Safety & Security	2 372 930	1 763 850	1 883 653	2 436 005	1 883 653	552 351	29.3%	2 542 817
Vote 10 - Spatial Planning & Environment	539 898	557 370	582 203	549 865	582 203	(32 338)	-5.6%	549 864
Vote 11 - Urban Mobility	1 288 185	1 756 273	1 829 376	1 361 160	1 829 376	(468 215)	-25.6%	1 664 817
Vote 12 - Urban Waste Management	1 407 356	2 022 324	2 036 053	1 946 382	2 036 053	(89 672)	-4.4%	1 945 689
Vote 13 - Water & Sanitation	10 960 296	11 720 819	11 907 776	11 492 532	11 907 776	(415 244)	-3.5%	11 690 524
Total Revenue by Vote	53 547 845	55 557 841	56 248 108	54 551 862	56 248 108	(1 696 245)	-3.0%	55 793 112
Expenditure by Vote								
Vote 1 - Community Services & Health	4 130 899	4 435 579	4 388 653	3 905 173	4 388 653	(483 480)	-11.0%	4 198 707
Vote 2 - Corporate Services	2 958 923	3 399 970	3 222 459	3 263 285	3 222 472	40 814	1.3%	3 222 472
Vote 3 - Economic Growth	576 728	634 148	657 347	624 337	657 347	(33 010)	-5.0%	639 797
Vote 4 - Energy	14 149 932	15 266 437	15 313 040	13 157 463	15 313 040	(2 155 577)	-14.1%	14 349 704
Vote 5 - Finance	2 945 125	3 295 289	3 484 602	3 106 839	3 484 602	(377 763)	-10.8%	3 342 509
Vote 6 - Future Planning & Resilience	383 461	490 696	470 022	427 032	470 010	(42 977)	-9.1%	426 241
Vote 7 - Human Settlements	1 432 260	1 545 840	1 598 126	1 479 138	1 598 126	(118 988)	-7.4%	1 511 182
Vote 8 - Office of the City Manager	486 976	472 208	447 763	441 881	447 763	(5 882)	-1.3%	437 626
Vote 9 - Safety & Security	5 170 329	5 166 367	5 385 152	4 862 541	5 385 152	(522 611)	-9.7%	5 385 152
Vote 10 - Spatial Planning & Environment	1 228 914	1 351 630	1 374 228	1 270 430	1 374 228	(103 797)	-7.6%	1 260 793
Vote 11 - Urban Mobility	3 582 776	3 848 458	4 042 090	3 623 405	4 042 090	(418 685)	-10.4%	3 852 343
Vote 12 - Urban Waste Management	3 138 453	3 340 398	3 395 409	3 332 320	3 395 409	(63 089)	-1.9%	3 319 771
Vote 13 - Water & Sanitation	10 459 885	10 550 026	10 783 400	10 352 008	10 783 400	(431 393)	-4.0%	10 783 400
Total Expenditure by Vote	50 644 660	53 797 046	54 562 291	49 845 853	54 562 291	(4 716 438)	-8.6%	52 729 698
Surplus/ (Deficit) for the year	2 903 185	1 760 795	1 685 817	4 706 009	1 685 817	3 020 193	179.2%	3 063 414

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

Financial Performance (revenue by source and expenditure by type)

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

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	10 651 829	11 519 486	11 519 486	11 571 973	11 519 486	52 487	0.5%	11 571 854
Service charges - electricity revenue	16 275 591	17 241 469	17 241 469	16 453 126	17 241 469	(788 343)	-4.6%	16 453 126
Service charges - water revenue	3 670 013	3 928 012	3 984 368	3 973 893	3 984 368	(10 475)	-0.3%	3 979 268
Service charges - sanitation revenue	1 841 919	2 014 506	2 048 465	2 030 070	2 048 465	(18 395)	-0.9%	2 038 535
Service charges - refuse revenue	1 240 798	1 381 241	1 352 423	1 309 198	1 352 423	(43 225)	-3.2%	1 308 503
Rental of facilities and equipment	382 647	389 180	388 808	419 699	388 808	30 891	7.9%	433 879
Interest earned - external investments	977 254	1 118 566	1 263 260	1 319 119	1 263 260	55 859	4.4%	1 319 296
Interest earned - outstanding debtors	369 842	367 515	352 054	412 186	352 054	60 133	17.1%	225 688
Dividends received	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	1 926 090	1 262 193	1 358 709	2 018 202	1 358 709	659 492	48.5%	2 017 847
Licences and permits	45 490	73 251	73 251	45 904	73 251	(27 347)	-37.3%	63 577
Agency services	262 094	271 616	271 616	275 428	271 616	3 812	1.4%	272 481
Transfers and subsidies	5 820 598	6 260 172	6 383 866	5 581 603	6 383 866	(802 263)	-12.6%	6 076 637
Other revenue	3 323 291	3 466 403	3 555 498	3 673 903	3 555 498	118 405	3.3%	3 679 372
Gains	4 894 111	3 992 365	4 091 097	3 924 703	4 091 097	(166 394)	-4.1%	4 095 081
Total Revenue (excluding capital transfers and contributions)	51 681 565	53 285 975	53 884 369	53 009 006	53 884 369	(875 362)	-1.6%	53 535 144
Expenditure By Type								
Employee related costs	15 255 905	17 322 936	17 218 444	15 955 353	17 218 444	(1 263 091)	-7.3%	16 729 042
Remuneration of councillors	165 163	176 133	181 120	170 313	181 120	(10 807)	-6.0%	170 988
Debt impairment	2 842 836	2 316 909	2 473 077	2 475 740	2 473 077	2 663	0.1%	2 473 049
Depreciation & asset impairment	3 056 503	3 208 222	3 270 102	3 215 978	3 270 102	(54 124)	-1.7%	3 245 262
Finance charges	776 622	862 999	753 169	717 847	753 169	(35 322)	-4.7%	719 007
Bulk purchases - electricity	11 561 609	12 350 900	12 350 900	10 381 635	12 350 900	(1 969 265)	-15.9%	11 481 755
Inventory consumed	5 785 358	5 214 790	5 661 234	5 259 388	5 661 234	(401 846)	-7.1%	5 663 199
Contracted services	7 734 377	8 572 922	8 887 841	8 195 750	8 887 841	(692 091)	-7.8%	8 526 131
Transfers and subsidies	406 842	391 480	441 137	360 419	441 137	(80 718)	-18.3%	397 557
Other expenditure	2 442 207	2 927 064	2 848 683	2 688 673	2 848 683	(160 010)	-5.6%	2 830 975
Losses	617 238	452 697	476 585	424 758	476 585	(51 826)	-10.9%	492 735
Total Expenditure	50 644 660	53 797 051	54 562 291	49 845 853	54 562 291	(4 716 438)	-8.6%	52 729 699
Surplus/(Deficit)	1 036 905	(511 076)	(677 922)	3 163 153	(677 922)	3 841 075	-566.6%	805 445
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 654 020	2 171 013	2 268 084	1 479 286	2 268 084	(788 799)	-34.8%	2 192 722
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	209 780	100 854	95 654	63 327	95 654	(32 328)	-33.8%	65 005
Transfers and subsidies - capital (in-kind - all)	2 480	—	—	244	—	244	100.0%	242
Surplus/(Deficit) after capital transfers & contributions	2 903 185	1 760 790	1 685 817	4 706 009	1 685 817			3 063 414
Taxation	—	—	—	—	—			—
Surplus/(Deficit) after taxation	2 903 185	1 760 790	1 685 817	4 706 009	1 685 817			3 063 414
Attributable to minorities	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality	2 903 185	1 760 790	1 685 817	4 706 009	1 685 817			3 063 414
Share of surplus/ (deficit) of associate	—	—	—	—	—			—
Surplus/ (Deficit) for the year	2 903 185	1 760 790	1 685 817	4 706 009	1 685 817			3 063 414

Capital Expenditure (municipal vote, standard classification and funding)

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

Vote Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	272 395	244 533	267 938	191 632	267 938	(76 306)	-28.5%	243 440
Vote 2 - Corporate Services	414 336	396 319	443 776	398 196	443 776	(45 581)	-10.3%	431 635
Vote 3 - Economic Growth	32 682	33 748	50 523	43 718	50 523	(6 804)	-13.5%	46 263
Vote 4 - Energy	778 673	1 052 059	1 074 183	988 852	1 074 183	(85 331)	-7.9%	1 027 217
Vote 5 - Finance	16 290	18 129	30 683	28 965	30 683	(1 717)	-5.6%	29 131
Vote 6 - Future Planning & Resilience	13 717	25 715	26 251	24 462	26 251	(1 789)	-6.8%	25 509
Vote 7 - Human Settlements	892 564	884 428	953 900	806 303	953 900	(147 597)	-15.5%	868 392
Vote 8 - Office of the City Manager	5 961	13 329	7 405	6 546	7 405	(859)	-11.6%	6 652
Vote 9 - Safety & Security	192 797	236 735	282 949	274 085	282 949	(8 864)	-3.1%	282 002
Vote 10 - Spatial Planning & Environment	113 932	232 455	264 290	197 814	264 290	(66 476)	-25.2%	231 772
Vote 11 - Urban Mobility	651 164	1 379 126	1 329 677	1 007 547	1 329 677	(322 130)	-24.2%	1 087 272
Vote 12 - Urban Waste Management	327 566	647 002	694 253	626 374	694 253	(67 879)	-9.8%	639 937
Vote 13 - Water & Sanitation	1 714 114	2 343 741	2 385 748	1 855 559	2 385 748	(530 188)	-22.2%	2 167 053
Total Capital Expenditure	5 426 192	7 507 319	7 811 575	6 450 053	7 811 575	(1 361 522)	-17.4%	7 086 274
Capital Expenditure - Functional Classification								
Governance and administration	1 039 906	1 171 731	1 439 699	1 233 844	1 439 699	(205 855)	-14.3%	1 327 163
Executive and council	5 162	18 166	4 993	4 416	4 993	(577)	-11.6%	4 782
Finance and administration	1 034 488	1 153 487	1 434 627	1 229 350	1 434 627	(205 276)	-14.3%	1 322 303
Internal audit	256	79	79	78	79	(1)	-1.8%	78
Community and public safety	1 195 637	1 223 732	1 282 296	1 142 396	1 282 296	(139 900)	-10.9%	1 237 975
Community and social services	65 703	55 398	69 720	58 546	69 720	(11 174)	-16.0%	62 321
Sport and recreation	74 378	93 090	91 322	64 925	91 322	(26 397)	-28.9%	80 609
Public safety	129 148	167 415	205 988	202 987	205 988	(3 001)	-1.5%	205 407
Housing	876 563	870 578	873 182	788 351	873 182	(84 831)	-9.7%	849 606
Health	49 845	37 250	42 085	27 588	42 085	(14 497)	-34.4%	40 033
Economic and environmental services	739 095	1 589 981	1 537 679	1 156 001	1 537 679	(381 678)	-24.8%	1 263 905
Planning and development	105 541	127 118	150 622	123 013	150 622	(27 609)	-18.3%	145 013
Road transport	593 902	1 324 240	1 238 265	925 157	1 238 265	(313 108)	-25.3%	998 217
Environmental protection	39 652	138 623	148 792	107 831	148 792	(40 960)	-27.5%	120 675
Trading services	2 450 505	3 515 725	3 551 516	2 917 428	3 551 516	(634 089)	-17.9%	3 256 847
Energy sources	753 036	1 045 059	1 070 890	985 663	1 070 890	(85 226)	-8.0%	1 023 924
Water management	670 076	879 104	855 126	636 735	855 126	(218 390)	-25.5%	781 212
Waste water management	882 852	1 233 422	1 238 580	956 479	1 238 580	(282 101)	-22.8%	1 104 261
Waste management	144 542	358 139	386 922	338 550	386 922	(48 372)	-12.5%	347 450
Other	1 048	6 150	385	384	385	(1)	-0.1%	384
Total Capital Expenditure - Functional Classification	5 426 192	7 507 319	7 811 575	6 450 053	7 811 575	(1 361 522)	-17.4%	7 086 274
Funded by:								
National Government	1 626 427	2 165 521	2 256 937	1 912 151	2 256 937	(344 786)	-15.3%	2 069 385
Provincial Government	27 609	5 492	11 147	11 071	11 147	(77)	-0.7%	11 081
Other transfers and grants	47 095	100 854	95 654	78 143	95 654	(17 511)	-18.3%	93 385
Transfers recognised - capital	1 701 131	2 271 867	2 363 739	2 001 365	2 363 739	(362 374)	-15.3%	2 173 850
Borrowing	994 517	2 000 000	2 000 000	1 621 498	2 000 000	(378 502)	-18.9%	1 852 906
Internally generated funds	2 730 544	3 235 452	3 447 836	2 827 190	3 447 836	(620 646)	-18.0%	3 059 517
Total Capital Funding	5 426 192	7 507 319	7 811 575	6 450 053	7 811 575	(1 361 522)	-17.4%	7 086 274

Financial Position

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

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	301 457	96 396	97 336	487 217	97 336
Call investment deposits	10 739 893	6 924 764	10 358 608	10 739 893	10 358 608
Consumer debtors	6 051 470	6 396 636	6 040 615	5 998 394	6 040 615
Other debtors	863 109	682 375	607 548	1 350 786	607 548
Current portion of long-term receivables	3 246	93	1 677	3 246	1 677
Inventory	430 223	494 253	440 755	505 204	440 755
Total current assets	18 389 398	14 594 517	17 546 538	19 084 739	17 546 538
Non current assets					
Long-term receivables	1 242	122	891	511	891
Investments	6 837 924	6 875 252	5 875 252	6 910 119	5 875 252
Investment property	577 820	576 147	576 147	577 820	576 147
Investments in Associate	–	–	–	–	–
Property, plant and equipment	55 427 040	60 355 266	59 994 220	58 615 995	59 994 220
Biological	–	–	–	–	–
Intangible	621 600	439 143	597 476	621 600	597 476
Other non-current assets	10 268	11 173	10 358	10 268	10 358
Total non current assets	63 475 894	68 257 103	67 054 344	66 736 312	67 054 344
TOTAL ASSETS	81 865 292	82 851 621	84 600 882	85 821 052	84 600 882
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 426 476	1 808 361	1 729 579	1 426 476	1 729 579
Consumer deposits	487 878	571 504	519 431	439 733	519 431
Trade and other payables	7 586 088	6 391 580	7 333 859	6 937 972	7 333 859
Provisions	1 692 258	1 536 214	1 765 294	1 660 377	1 765 294
Total current liabilities	11 192 700	10 307 659	11 348 164	10 464 557	11 348 164
Non current liabilities					
Borrowing	5 220 709	6 624 774	5 626 024	5 905 501	5 626 024
Provisions	7 431 182	7 812 276	8 037 893	7 426 544	8 037 893
Total non current liabilities	12 651 891	14 437 050	13 663 916	13 332 045	13 663 916
TOTAL LIABILITIES	23 844 591	24 744 710	25 012 080	23 796 602	25 012 080
NET ASSETS	58 020 701	58 106 911	59 588 802	62 024 450	59 588 802
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	52 952 706	53 332 902	54 948 251	57 345 790	54 948 251
Reserves	5 067 995	4 774 009	4 640 552	4 678 660	4 640 552
TOTAL COMMUNITY WEALTH/EQUITY	58 020 701	58 106 911	59 588 802	62 024 450	59 588 802

Cash Flow

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

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	10 358 743	11 116 304	11 116 304	11 183 962	11 116 304	67 658	0.6%	11 116 304
Service charges	23 526 030	23 922 286	24 087 492	23 414 866	24 087 492	(672 626)	-2.8%	24 087 492
Other revenue	3 018 242	4 559 563	4 510 120	6 370 981	4 510 120	1 860 861	41.3%	4 510 120
Transfers and Subsidies - Operational	5 203 436	6 260 172	6 383 866	6 302 552	6 383 866	(81 314)	-1.3%	6 383 866
Transfers and Subsidies - Capital	1 374 421	2 271 867	2 363 739	1 207 123	2 363 739	(1 156 616)	-48.9%	2 363 739
Interest	1 432 200	1 118 566	1 263 260	1 412 919	1 263 260	149 659	11.8%	1 263 260
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(38 232 596)	(43 339 074)	(43 012 914)	(43 615 721)	(43 445 834)	169 887	-0.4%	(43 012 914)
Finance charges	(702 468)	(803 157)	(673 367)	(673 456)	(673 367)	89	0.0%	(673 367)
Transfers and Grants	–	–	(432 921)	–	–	–	–	(432 921)
NET CASH FROM/(USED) OPERATING ACTIVITIES	5 978 008	5 106 527	5 605 580	5 603 225	5 605 580	2 355	0.0%	5 605 580
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	71 208	54 742	56 743	–	56 743	(56 743)	-100.0%	56 743
Decrease (increase) in non-current receivables	12 851	751	3 246	–	3 246	(3 246)	-100.0%	3 246
Decrease (increase) in non-current investments	(71 280)	633 780	633 780	–	633 780	(633 780)	-100.0%	633 780
Payments								
Capital assets	(5 450 250)	(7 507 319)	(7 811 575)	(6 017 697)	(7 811 575)	(1 793 878)	23.0%	(7 811 575)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(5 437 471)	(6 818 047)	(7 117 807)	(6 017 697)	(7 117 807)	(1 100 109)	15.5%	(7 117 807)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	2 000 000	2 000 000	2 116 000	2 000 000	116 000	5.8%	2 000 000
Increase (decrease) in consumer deposits	–	28 010	31 552	–	31 552	(31 552)	-100.0%	31 552
Payments								
Repayment of borrowing	(371 495)	(1 438 161)	(1 358 161)	(1 358 161)	(1 358 161)	–	–	(1 358 161)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(371 495)	589 849	673 391	757 839	673 391	(84 448)	-12.5%	673 391
NET INCREASE/ (DECREASE) IN CASH HELD	169 042	(1 121 671)	(838 836)	343 366	(838 836)			(838 836)
Cash/cash equivalents at beginning:	8 126 100	7 143 195	8 295 143	8 295 143	8 295 143			8 295 143
Cash/cash equivalents at month/year end:	8 295 143	6 021 524	7 456 307	8 638 509	7 456 307			7 456 307

SUPPORTING TABLES

Material variance explanations for operating revenue by source and by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Property rates	52 487	0.5%	The variance is due to the impact of real time supplementary valuations done during the reporting period.	No immediate corrective action required.
Service charges - electricity revenue	(788 343)	-4.6%	The variance is mainly due to load-shedding over the last few months, which has resulted in a significant reduction in revenue. A further contributor to the variance is the recently introduced Time-of-Use tariffs and the seasonal fluctuations in these tariffs, in particular the winter tariffs.	It is expected that the situation will deteriorate further as load-shedding persists. The Energy Directorate will consider the fluctuations in consumption levels in its modelling exercise, accumulate historical data to inform future projections, and review summer seasonal tariffs as part of the tariff review. An additional complication comes from the fact that Eskom is looking at further structural changes, which will directly impact tariff setting going forward.
Service charges - water revenue	(10 475)	-0.3%	Immaterial variance.	-
Service charges - sanitation revenue	(18 395)	-0.9%	Immaterial variance.	-
Service charges - refuse revenue	(43 225)	-3.2%	Immaterial variance.	-
Rental of facilities and equipment	30 891	7.9%	The variance is a combination of over-/under-recovery, mainly against: 1. Rental Fixed assets: Market related: Residential (under), due to an increase in vacant properties as a result of termination of leases. 2. Rental Fixed assets: Market related: Other (over), due to bulk amounts for back-billing and beneficial occupation rental combined with unexpected conclusion of leases that bolstered the billings initially projected. 3. Rental - Human Settlements (under), mainly as a result of higher than planned Indigent Relief, which is demand driven and based on the number of tenants approved to receive it. The Indigent Campaign Drive to increase the number of residence benefiting from indigent relief further contributed to the variance.	No immediate corrective action required.
Interest earned - external investments	55 859	4.4%	The over-recovery is mainly due to improved investment returns as a result of higher than expected interest rates.	No immediate corrective action required.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>				
Interest earned - outstanding debtors	60 133	17.1%	The variance is mainly due to higher than expected debtor balances relating to rates, water and sanitation, urban waste, and electricity resulting in higher than planned interest charged to date.	No immediate corrective action required.
Fines, penalties and forfeits	659 492	48.5%	The variance is mainly on Traffic Fines, due to more than anticipated traffic fines issued to date.	No immediate corrective action required.
Licences and permits	(27 347)	-37.3%	The under-recovery is mainly due to less than anticipated wayleave permits for road trenches issued to date.	No immediate corrective action required.
Agency services	3 812	1.4%	Immaterial variance.	-
Transfers and subsidies	(802 263)	-12.6%	<p>The variance reflects in the following directorates:</p> <p>1. Community Services & Health, mainly on:</p> <p>a) Grants and Subsidies: Provincial conditional, mainly as a result of outstanding claims to PAWC - Health Department; and</p> <p>b) Grants and Subsidies: Provincial (Conditional) and National (Conditional), due to revenue recognition that will be processed as part of financial year-end transactions.</p> <p>2. Human Settlements, mainly on:</p> <p>a) Grants and Subsidies (Provincial), against the following projects:</p> <p>i. Valhalla Park Integrated Housing Project, and Gugulethu Infill Housing Project, as a result of the Western Cape Government (WCG) contract being regularised by the BAC;</p> <p>ii. Housing - Disaster Fund, due to a prior-year correction, which was required as a result of expenditure that was incurred against the grant-funded project instead of City funds;</p> <p>iii. IDA projects, due to invoices still to be vetted as part of final year-end processes;</p> <p>iv. Harare Infill Housing Project, due to the impact of delays in the contract value increase;</p> <p>v. Maroela Housing (South), where the contractor was only formally appointed on 3 April 2023 with a planned completion in November 2023. The contractor has commenced with site establishment and subcontractor appointments;</p> <p><i>Continued on next page.</i></p>	<p>Outstanding invoices to be paid by 14 July 2023.</p> <p>Outstanding payment certificates to be processed after receipt and verification.</p> <p>Journal to rectify incorrect cost settlement to be processed before financial year-end closure.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Transfers and subsidies	See previous page.	See previous page.	<p>vi. Belhar/Pentech Infill Housing Project, where works packages have been signed. Awaiting approval of the submitted increased Human Settlement Development Grant (HSDG) funding approval;</p> <p>vii. Eradication of registration backlog, due to the late appointment of consultants for the transfer of title deeds. Invoices for works executed to date expected to be processed by 14 July 2023;</p> <p>viii. Imizamo Yethu, Hout Bay IDA, where the contractor was not appointed as a result of outstanding HSDG approval; and</p> <p>ix. Sir Lowry's Pass HSDG Project, due to invoices still to be vetted and processed by 14 July 2023.</p> <p>b) Grants and Subsidies (National), against the following projects:</p> <p>i. Informal Community Survey, and Dido Valley Land Claims, due to invoices still to be vetted and processed by 14 July 2023; and</p> <p>ii. Staffing: Informal Settlements, due to a backlog in capturing the recoveries for grant-funded staff.</p> <p>3. Safety & Security, due to unprocessed LEAP recoveries for the reporting period.</p> <p>4. Urban Waste Management, due to the cost being settled against the cost centre and not the grant-funded project.</p> <p>5. Urban Mobility, mainly on:</p> <p>a) Some unfilled grant-funded contract vacancies;</p> <p>b) Slower than anticipated progress of consultants as well as the contractor working on the Automated Fare Collection system, and awaiting invoices for payment;</p> <p>c) Slower than anticipated progress on the maintenance of IRT CCTVs on public transport roads;</p> <p>d) Savings realised on the Comprehensive Integrated Transport Plan (CITP) as a result of less time required on some tasks; and</p> <p>e) Delays in delivery of IRT cards from suppliers.</p> <p>6. Spatial Planning & Environment, due to outstanding final invoices, which will be settled by 14 July 2023.</p> <p>7. Finance, where VAT clawback realised is less than anticipated on national grant-funded projects due to final year-end transaction still to be processed.</p> <p>8. Future Planning & Resilience, where final year-end processing is still underway on projects funded from the Programme and Project Preparation Support Grant (PPPSG).</p>	See previous page.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>				
Other revenue	118 405	3.3%	The variance reflects against the following categories: 1. Development Levies, where development applications are higher than anticipated to date. 2. Recoveries of Operational Expenditure, due to the recovery of unplanned legal costs where court rulings were in favour of the City, and the recovery relating to a settlement from contractors who built the Cape Town Stadium. 3. Fire Fees, due to an increase in the number of fire incidences linked to open/vacant land as well as prolonged fire incidences. 4. Busfares-Transit Products, where bus fares are more than anticipated due to an increase in demand.	No immediate corrective action required.
Gains	(166 394)	-4.1%	The variance is a combination of over-/under-recovery within the following directorates: 1. Water & Sanitation (under), on: a) Inventory consumed: Gains Water, due to a correction made to reduce the volumes from internal resources; and b) Inventory consumed: Price Adjustment R/Water and B/Water, as a result of outstanding accounts from the National Department of Water & Sanitation (DWS) for June 2023. 2. Finance (over), on: a) Net gains on financial instruments at Fair Value, as a result of the valuation of financial instruments, which is unpredictable and occurs occasionally due to market valuation movements; and b) Fair Value Adjustments - Non Exchange transactions, due to the off-market portion (the difference between the loan at market value and loan at the actual interest rate received) of the concessionary AFD loan received in June 2023 recognised as non-exchange revenue in terms of GRAP 104.	Water & Sanitation: Inventory consumed: Price Adjustment R/Water and B/Water: It is anticipated that the accounts will be received during the open period for inclusion in the 2022/23 results.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - Community Services & Health	(209 321)	-20.7%	The variance is a combination of over-/under-recovery mainly on: 1. Transfers and Subsidies (under), mainly on: i) Grants and Subsidies: Provincial conditional, as a result of outstanding claims to PAWC - Heath Department; and ii) Grants and Subsidies: Provincial (Conditional) and National (Conditional) due to outstanding revenue recognition. 2. Other Revenue (over), mainly on Burial Fees, due to a higher than expected demand for burial space. 3. Capital GGR - National (under), where verification of work done for the period under review by stakeholders is currently underway.	Verification to be completed and processed for payment by 14 July 2023.
Vote 2 - Corporate Services	(4 121)	-5.9%	Immaterial variance.	-
Vote 3 - Economic Growth	(5 596)	-2.2%	Immaterial variance.	-
Vote 4 - Energy	(762 901)	-4.3%	The variance is mainly on the following categories: 1. Service charges - electricity revenue (under), where load-shedding over the last number of months had a significant reduction on revenue. A further contributor to the variance is the recently introduced Time-of-Use tariffs and the seasonal fluctuations in these tariffs, in particular the winter tariffs. 2. Revenue: Capital (under), mainly on PCDR, due to year-end processing still underway. 3. Other Revenue (over), a combination of over-/under-recovery, on: a) Development Contribution/Levy & BICL (over), where developer requirements are currently higher than anticipated; b) Collection Charges Recovered (under), due to fewer dunning notices being issued to defaulting customers; c) Recoveries of Infrastructure Maintenance (under), where customer demand is currently lower than anticipated; and d) Salvaged Items (over), where more field work was performed resulting in more material and redundant items being salvaged and sold. 4. Interest earned - outstanding debtors (over), where debtors are more than anticipated for the period under review.	Final year-end transactions are still in progress.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 5 - Finance	244 025	1.4%	<p>The variance is a combination of over-/under-recovery against:</p> <ol style="list-style-type: none"> 1. Property Rates (over), due to the impact of real time supplementary valuations done during the reporting period. 2. Interest earned - external investments (over), due to improved investment returns as a result of higher than expected interest rates. 3. Interest earned - outstanding debtors (over), mainly on Interest on Arrear Rates, due to higher than expected outstanding debtor balances resulting in higher than planned interest charged to date. 4. Transfers and Subsidies (under), where VAT clawback realised is less than anticipated on national grant-funded projects due to final year-end transaction still being processed. 5. Other revenue (over), mainly on Recoveries of Operational Expenditure, due to the recovery relating to the settlement from the contractors who built the Cape Town Stadium. The City was successful in its litigation against the contractors for inflating prices at the time. 6. Gains (over), mainly on: <ol style="list-style-type: none"> a) Net gains on financial instruments at Fair Value, as a result of the valuation of financial instruments, which are unpredictable and occur occasionally due to market valuation movements; and b) Fair Value Adjustments - Non Exchange transactions, due to the off-market portion (the difference between the loan at market value and at the actual interest rate received) of the concessionary AFD loan received in June 2023 recognised as non-exchange revenue in terms of GRAP 104. 	Final year-end transactions are still in progress.
Vote 6 - Future Planning & Resilience	(24 808)	-38.2%	The under-recovery is mainly on Grants and Subsidies: National (Conditional), relating to projects funded from the Programme and Project Preparation Support Grant (PPPSG). Final year-end processing is still underway and results are not final yet. Revenue is recognised as and when expenditure is incurred and the conditions of the grants are met.	The directorate will ensure all outstanding invoices are processed by 14 July 2023, which will have a concomitant effect on the revenue recognition at year-end.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 7 - Human Settlements	(481 478)	-27.4%	<p>The variance reflects mainly on the following categories:</p> <ol style="list-style-type: none"> 1. Rental of Facilities & Equipment (under), mainly as a result of higher than planned Indigent Relief, which is demand driven and based on the number of tenants approved to receive it. The Indigent Campaign Drive to increase the number of residents benefitting from indigent relief further contributed to the variance. 2. Transfers and Subsidies (under), mainly on: <ol style="list-style-type: none"> a) Grants and Subsidies (Provincial), against the following projects: <ol style="list-style-type: none"> i. Valhalla Park Integrated Housing Project, and Gugulethu Infill Housing Projects, as a result of the WCG contract being regularised by the BAC; ii. Housing - Disaster Fund, due to a prior-year correction, which was required as a result of expenditure that was incurred against the grant-funded project instead of City funds; iii. IDA projects, due to invoices still to be vetted as part of final year-end processes; iv. Harare Infill Housing Project, due to the impact of delays in the contract value increase; v. Maroela Housing (South), where the contractor was only formally appointed on 3 April 2023 with planned completion in November 2023. The contractor has commenced with site establishment and subcontractor appointments; vi. Belhar/Pentech Infill Housing Project, where works packages have been signed. Awaiting approval of the submitted increased HSDG funding application; vii. Eradication of registration backlog, due to the late appointment of consultants for the transfer of title deeds; viii. Imizamo Yethu, Hout Bay IDA, where the contractor has not been appointed as a result of outstanding HSDG approval; and ix. Sir Lowry's Pass HSDG project, due to invoices still to be vetted and processed by 14 July 2023. b) Grants and Subsidies (National), against the following projects: <ol style="list-style-type: none"> i. Informal Community Survey, and Dido Valley Land Claims, due to invoices still to be vetted and processed by 14 July 2023; ii. Staffing: Informal Settlements, due to a backlog in capturing the recoveries for grant-funded staff. 3. Transfers and Subsidies - Capital, mainly on: <ol style="list-style-type: none"> a) Augmentation of Informal Settlement Upgrades, where the allocation was only gazetted in March 2023 leaving insufficient time to plan for the implementation of the project; b) Informal Settlement Upgrade: Enhanced Basic Service, where construction commenced later than anticipated due to the late approval of work packages. Awaiting final invoice to be vetted and processed by 14 July 2023; <p><i>Continued on next page.</i></p>	<p>Project managers to ensure invoices are vetted and processed by 14 July 2023.</p> <p>The balance of the HSDG funding will be rolled-over to the 2023/24 financial year subject to approval of the 2022/23 roll-over application to NT.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 7 - Human Settlements	See previous page.	See previous page.	c) Kanonkop Housing Project Phase 2, due to outstanding final invoice for the completed project phase; d) Macassar BNG Housing Project), due to poor performance by contractor for which a remedial plan has been implemented as well as the outstanding final invoice to be vetted and processed by 14 July 2023; and e) ACSA Symphony Housing Project Construction & Informal Settlement Upgrade: Managed Settlement, due to outstanding final invoice for the completed project phase.	See previous page.
Vote 8 - Office of the City Manager	1 072	130.0%	The variance is mainly due to the recovery of unplanned legal costs as a result of court rulings in favour of the City.	No remedial action required.
Vote 9 - Safety & Security	552 351	29.3%	The variance is a combination of over-/under-recovery against the following categories: 1. Fines, penalties and forfeits (over), a combination of over-/under-recovery on: a) Fine Accruals (over), due to more fines issued than planned as a result of increased enforcement operations throughout the city; and b) Fine Income (under), due to a decrease in the number of traffic fines collected as a result of fines being reduced by courts when applications are made. 2. Transfers and Subsidies (under), due to unprocessed LEAP recoveries for the reporting period. 3. Other Revenue (over), a combination of over-/under-recovery on: a) Fire Fees (over), due to an increase in the number of fire incidences linked to open/vacant land as well as prolonged fire incidences; and b) Hire of Municipal Staff (under), due to fewer unplanned events at which Metro Police services were rendered. 4. Capital CGR (under), as a result of capital works and equipment purchases relating to the externally-funded projects being completed late in the reporting month. Vetting of work completed and capital items delivered are in progress. 5. Licenses and permits (under) on: a) Driver's license application fees, due to fewer than anticipated driver's license appointments made to date; and b) Learners license application fees, due to fewer than anticipated learners license appointments made to date.	Project managers to ensure invoices are vetted and processed by 14 July 2023. Final year-end transactions are still in progress.
Vote 10 - Spatial Planning & Environment	(32 338)	-5.6%	The variance is a combination of over-/under-recovery against: 1. Property rates - CIDS Commercial (over), where CIDS are dependent on property values that may be affected by objections, court rulings, supplementary valuations or new valuations. 2. Grants and Subsidies (under), due to outstanding final invoices. 3. Admission/Entrance Fees (over), as a result of an increase in the number of hiking permits issued as well as an increase in visitors to nature reserves. 4. Capital GGR - National (under), awaiting final invoices, which will be settled by 14 July 2023.	Project managers to ensure invoices are vetted and processed by 14 July 2023. Final year-end transactions are still in progress.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 11 - Urban Mobility	(468 215)	-25.6%	<p>The variance is a combination of over-/under-recovery against:</p> <ol style="list-style-type: none"> 1. Licences and permits (under), mainly on Licences or Permits: Road and Transport, where revenue relating to the issue of wayleave permits for road trenches was less than anticipated. There has been a noticeable steady decline in requests for wayleave due to decreased demand to date. 2. Transfers and Subsidies (under), mainly due to: <ol style="list-style-type: none"> a) Some unfilled grant-funded contract vacancies; b) Slower than anticipated progress of consultants as well as the contractor working on the Automated Fare Collection system, and outstanding invoices for the period under review; and c) Slower than anticipated progress on the maintenance of IRT CCTV on public transport roads; d) Savings realised on the CITP as a result of less time required on some tasks; and e) Delays in delivery of IRT cards from suppliers. 3. Other revenue (over), mainly on: <ol style="list-style-type: none"> a) Development Contribution/Levy & BICL, where revenue is dependent on property development, which is difficult to predict; and b) Busfares - Transit Products (over), due to an increase in demand. 4. Revenue - Capital: Transfers & subsidies (under), mainly on the following projects: <ol style="list-style-type: none"> a) Rehabilitation: Jakes Gerwel: Weltevreden Bridge - Highlands, where finalisation of the term tender works package took longer than anticipated; b) Rehabilitation: Bishop Lavis, where the project has been halted due to gangster intimidation and threats resulting in the contractor leaving the site; and c) IRT Ph2A: Depot Building Works-Mitchells Plain & Khayelitsha, due to subcontractor strike during May 2023 and June 2023. 	<p>Rehabilitation: Bishop Lavis: Engagements with the Safety & Security Directorate are ongoing in an effort to get the contractor back on site. Savings generated as a result of the delay will be rolled over to the 2023/24 financial year subject to National Treasury approval.</p> <p>Final year-end transactions are still in progress.</p>

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City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 12 - Urban Waste Management	(89 672)	-4.4%	<p>The variance reflects against the following categories:</p> <ol style="list-style-type: none"> 1. Service charges - refuse revenue (under), a combination of over-/under recovery, mainly on: <ol style="list-style-type: none"> a) Refuse Charges (under), where the number of billing corrections were higher than anticipated to date; b) Indigent Relief: Refuse (over), where job losses as a result of the COVID-19 pandemic resulted in more than planned indigent relief applications to date; and c) Disposal Coupon Fees (under), due to the in-sourcing of refuse collection areas that were previously serviced by private contractors. 2. Transfers and subsidies (under), where costs were settled against the cost centre and not the grant-funded project. 3. Interest Earned on Arrears - Solid Waste (over), due to higher than anticipated outstanding debt resulting in more interest earned. 4. Other Revenue - Development Contribution/Levy & BICL (under), where applications for Development Contribution have been lower than anticipated to date. 	<p>Transfers and subsidies: Journal to be processed before financial year-end.</p> <p>Final year-end transactions are still in progress.</p>
Vote 13 - Water & Sanitation	(415 244)	-3.5%	<p>The variance is a combination of over-/under-recovery mainly on:</p> <ol style="list-style-type: none"> 1. Interest earned - outstanding debtors (over), where interest on outstanding debtors is slightly higher than anticipated. 2. Other Revenue (under), as a result of revenue generated by treated effluent sales being lower than anticipated. 3. Gains (under), mainly on: <ol style="list-style-type: none"> a) Inventory consumed: Gains Water, due to a correction made to reduce the volumes from internal resources; and b) Inventory consumed: Price Adjustment R/Water and B/Water, as a result of outstanding accounts from the DWS. 4. Transfers & subsidies capital NT & PT (under), where recognition of revenue is less than anticipated due to outstanding Professional Service Provider (PSP)/engineer payment certificates. 	<p>Inventory consumed: Price Adjustment R/Water and B/Water: It is anticipated that the accounts will be received during the open period for inclusion in the 2022/23 results.</p> <p>Final year-end transactions are still in progress.</p>

Material variance explanations for operating expenditure by vote and by type

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 1 - Community Services & Health	(483 480)	-11.0%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> Employee related costs (under), mainly against: <ol style="list-style-type: none"> Salaries and Wages, due to the turnaround time in filling vacancies, lower than expected employment of seasonal staff as well as late commencement of various MJCP projects as a result of various challenges experience during the recruitment process; and Overtime, due to lower than expected overtime payments linked to the Grass Cutting Project and the pro-active maintenance plan. Contracted Services (under), a combination of over/under expenditure, against: <ol style="list-style-type: none"> Advisory Services - Project Management (over), due to higher than planned expenditure for management of the three safe space facilities in the City; Laboratory Services – Medical, G&D Lab Services and Recreation, Sport, Tourism & Social Development (under), due to outstanding verification of invoices by third parties, which includes service providers and internal support departments e.g. Fleet Services; Building Contractors, R&M Contracted Services Building, and R&M Maintenance of Equipment (under), due to the general maintenance tender only being awarded in the third quarter of the financial year; Gardening Services, R&M Gardening Service, R&M Plants Greenery & Vegetation, and R&M Clearing & Grass Cutting Services (under), due to the grass cutting tender only being awarded in the third quarter of the financial year; R&M Electrical, and R&M Grading of Sports field (over), due to additional electrical and grading maintenance done at various facilities in the absence of the general maintenance tender; Burials (under), due to pending verification of invoices by undertakers; Cleaning Costs and Medical Health Services & Support (under), due to lower than expected demand for the service to date; Security Service (under), due to pending final verification of invoices by the Facility Management Department; Medical Health Services and Support (under), due to lower than expected demand for services to date; and Medical Staff (under), due to pending verification of invoices by Labour Brokers. Inventory consumed (under), a combination of over/under expenditure, against: <ol style="list-style-type: none"> Fuel (Petrol, Diesel and Fuel Oil) (under), where final processing for the year must still be done; R&M Materials, Consumables, Tools & Equipment (under), due to the late implementation of MJCP projects and lower than expected demand for the period under review; Pharmaceutical Supplies, G&D Pharmaceutical Supplies, and G&D Vaccines (under), due to pending invoice verification by service providers before final year-end processing; G&D Printing, Stationary & Photographic (over), due to higher than planned demand for services to date; and R&M Material General & Consumables (over), due to higher than expected demand for the year. Other expenditure - G&D Books Periodicals & Subscriptions (under), due to lower than planned procurement of books to date. 	<p>The directorate has 500 vacancies in various stages of the recruitment and selection process; 1875 posts were filled while 1038 positions were terminated since the beginning of the financial year.</p> <p>Departments have weekly/bi-weekly recruitment and selection (R&S) update meetings to track and ensure movement on the R&S processes and to prioritise vacancies nine months and older.</p> <p>Virements to be processed as part of financial year-end budget realignment.</p> <p>Project managers are following up on outstanding invoices, which are to be processed by 14 July 2023.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 2 - Corporate Services	40 814	1.3%	<p>The variance is a combination of over-/under expenditure, mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Councillor Remuneration (under), due to unfilled vacancies. 3. Depreciation and Asset Impairment (over), as a result of devolved vehicles transferred to the Fleet Management Department in the third quarter of the financial year. 4. Inventory Consumed (over), mainly on: <ol style="list-style-type: none"> a) Fuel (Petrol, Diesel and Fuel oil), due to fuel price fluctuations as well as an increase in demand for diesel as a result of load-shedding; and b) R&M Material General & Consumables, as a result of unexpected repairs and maintenance required on fibre cables as well as a number of vehicles that were due for annual services and tyre replacements. 5. Contracted services (over), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Security Services: Municipality Facilities (over), as a result of the need for increased security services to avoid illegal occupation and/or damage to City property; b) Building Contractors (over), due to incorrect posting; c) Advisory Services - Project Management (under), relating to supplier constraints, and delays in processing the appointment of EPWP workers for sub council operating projects; d) Event Promotors (under), due to fewer than planned events for the year under review; e) R&M Contracted Services Building (over), due to an increase in repairs and maintenance at various facilities (including Health, Libraries and Social Services) to date; f) R&M Electrical (under), due to delays with the award of an electrical tender within the Facility Management Department; g) R&M Maintenance of Equipment (under), as a result of outstanding invoices; h) Cleaning Costs (over), due to a higher demand for cleaning at various facilities as a result of homeless people illegally using facilities for shelter during adverse weather conditions; and i) Alien Vegetation Control (over), relates to the Green Jobs and area cleaning that was higher than anticipated. 	<p>The directorate has 327 vacancies at various stages of the R&S process; 571 posts were filled while 149 positions were terminated since the beginning of the financial year.</p> <p>Year-end analysis is currently underway to determine savings to process budget realignments.</p> <p>The allocation error on Building Contractors will be corrected through the reposting of expenditure to the right GL before financial year-end.</p>

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City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 3 - Economic Growth	(33 010)	-5.0%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Depreciation and asset impairment (under), due to pending final year-end entries. 3. Contracted Services (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Advisory Services - Project Management & Professional Services - Town Planner (under), due to less than anticipated demand, and final invoices still to be processed before financial year-end; b) Collection Fees (under), due to the Debt Management Department being unable to process debt recoveries in the 2022/23 financial year; and c) R&M Contracted Services Building (under), where the demand for building maintenance was lower than planned, and final invoices to be processed before the financial year-end. 4. Other Expenditure (over), a combination of over-/under expenditure, on: <ol style="list-style-type: none"> a) Advertising - Corporate and Municipal Account (over), due to a higher demand for advertising of land sales by the Property Management Department; and b) Operating Leases (under), due to lower than planned expenditure relating to load-shedding emergencies and additional parking bays. 	<p>The directorate has 57 vacancies in various stages of the R&S process; 81 positions were filled and 20 terminations processed since the beginning of the financial year.</p> <p>Virements to be processed as part of financial year-end budget realignment.</p> <p>Project managers are following up on outstanding invoices, which will be processed by 14 July 2023.</p>

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City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 4 - Energy	(2 155 577)	-14.1%	<p>The variance is a combination of over-/under expenditure mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to: <ol style="list-style-type: none"> a) The turnaround time in filling vacancies and the impact of internal filling of vacancies; b) Fewer apprentices being appointed; c) Fewer staff cashing in leave pay; and d) The contribution to the Post Retirement Provision that will only be posted as part of financial year-end processes. 2. Bulk Purchases (under), due to the impact of load-shedding on electricity consumption resulting in lower than planned purchases to date as well as pending processing of the invoices for the month under review. 3. Contracted services (under), mainly on: <ol style="list-style-type: none"> a) Advisory Services - Occupational Health (under), due to a delay in the award of the Occupational Health & Safety tender; b) R&M Electrical, Advisory Services - Project Management, and Security Services: Municipal Facilities, pending processing of the invoices for the month under review; c) Meter Management, due to less meter reading services being required as a result of the ongoing project for replacing credit meters with prepaid meters; d) Cleaning Costs (under), due to a delay in the award of various cleaning tenders; and e) R&M Maintenance of Equipment (under), due to delays in the award of the fleet hydraulic repair and servicing tender as well as delays in the commencement of the fleet, plant and accessories maintenance programme. 4. Other Expenditure (under), on: <ol style="list-style-type: none"> a) Commission - Pre-paid electricity Vendor, due to a decline in prepaid electricity sales as a result of load-shedding; and b) Electricity (under), pending processing of the invoices for the month under review. 5. Depreciation and asset impairment (under), pending processing of final financial year-end entries. 	<p>The directorate has 332 vacancies in various stages of the R&S process; 269 positions were filled and 147 terminations processed since the beginning of the financial year.</p> <p>Virements to be processed as part of financial year-end budget realignment.</p> <p>Project managers are following up on outstanding invoices, which will be processed by 14 July 2023.</p>

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City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 5 - Finance	(377 763)	-10.8%	<p>The variance is a combination of over-/under expenditure and reflects against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies and the internal filling of vacancies as well as final year-end processing on post-retirement benefit obligations still to be finalised. 2. Transfers and subsidies (under), where the Cape Town Stadium entity generated sufficient revenue to recover its operational expenditure. 3. Contracted Services (under), mainly on Collection Fees, due to the outstanding invoice from the attorneys for clients that have been handed over. 4. Other expenditure (under), mainly on: <ol style="list-style-type: none"> a) Commission - Revenue Sharing, where the City paid less than anticipated commission to third party vendors; b) Insurance, due to lower than planned claims received to date; and c) Indigent Relief: Electricity - Eskom Reimburse, where the number of qualifying customers were less than planned to date. 5. Losses (over), as a result of the valuation of financial instruments, which are unpredictable and occur occasionally due to market valuation movements. 	<p>The directorate has 166 vacancies in various stages of the R&S process; 410 positions were filled with 104 terminations processed since the start of the financial year.</p> <p>Final year-end transactions are still in progress.</p> <p>Virements to be processed as part of financial year-end budget realignment.</p>
Vote 6 - Future Planning & Resilience	(42 977)	-9.1%	<p>The variance reflects in the following categories:</p> <ol style="list-style-type: none"> 1. Contracted services mainly on: <ol style="list-style-type: none"> a) Advisory Services - Project Management, and G&D Professional Services -Town Planner, due to delays in the award of tender 185C/2021/22, which negatively impacted on the implementation of the multi-disciplinary project preparation. Invoices are in the process of being received from the service providers and vetted by the project managers; and b) Event Promoters, where invoices are in the process of being received from the service providers and vetted by the project managers. 2. Other expenditure (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Specialised Information Technology services (under), awaiting invoices from consultants in order to process before 14 July 2023; and b) Advertising - Corporate and Municipal Activities (over), where corporate advertising costs incurred on behalf of the rest of the organisation are higher than planned. 	<p>The directorate has 46 vacancies in various stages of the R&S process; 64 positions were filled while 23 were terminated since the beginning of the financial year. Filling of vacancies is ongoing.</p> <p>The cost of corporate advertising will be reposted to the relevant directorates by financial year-end.</p> <p>The Directorate is engaging with service providers to ensure that all invoices are processed before 14 July 2023.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 7 - Human Settlements	(118 988)	-7.4%	<p>The variance reflects in the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Depreciation and asset impairment, due to delays in completion of capital projects in the Public Housing Department and other purchases such as computers and fleet. Asset impairment journals will be processed as part of financial year-end processes. 3. Inventory Consumed, a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) G&D Material General & Consumables (under), due to a reversal journal for fire kits expenditure, which is no longer grant-funded; and b) R&M Material General & Consumables (over), due to the high volumes of service requests (C3 notifications) for maintenance of rental units. 4. Contracted Services, a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Professional Services - Engineer: Civil (over), due to the incorrect posting of expenditure against City funding instead of grant funding; b) Professional Services – Land and Quantity Surveyor (under) and Legal Cost - Legal Advice (over), where a journal for a prior-year adjustment had to be processed in the 2022/23 financial year to correct the misallocation of expenditure in the prior financial year; c) G&D Contracted Service Building and R&M Contracted Service Building (under), as a result of delays in implementation of a number of projects, and outstanding invoices; d) Pest Control (over), due to the higher than anticipated demand for fumigation in CRUs; e) Cleaning Cost (over), relating to the cleaning of toilets within informal settlements where costs are more than anticipated to date; f) Clearing and Grass Cutting Services (over), due to the higher demand for grass cutting and cleaning services at land parcels owned by the City; and g) Security Services: Municipal Facilities (over), relating to security services rendered by the tactical response team to protect City-owned land parcels from invasion, and increased security required at construction sites due to gang violence and the construction mafia. 5. Other Expenditure (under), mainly on: <ol style="list-style-type: none"> a) Subsidy on Homeowners Redemption, which relates to the accounting treatment/entry of the redemption of the unrealised portion of the Housing Fund that is linked to the transfer of properties in respect of saleable Council Rental Units where individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy; b) Operating Leases, as a result of the reversal of a prior year provision; and c) Specialised Information Technology Services, due to delays with the Housing Database upgrades resulting in lower than planned costs to date. 6. Transfers and Subsidies - G&D Housing PHP payments, due to delays with the implementation of some projects, and outstanding invoices. 	<p>The directorate has 90 vacancies in various stages of the R&S process; 451 positions were filled while 41 were terminated since the beginning of the financial year.</p> <p>Virements to be processed as part of financial year-end budget realignment.</p> <p>Project managers are following up on outstanding invoices, which will be processed by 14 July 2023.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 8 - Office of the City Manager	(5 882)	-1.3%	Immaterial variance.	The directorate has 43 vacancies in various stages of the R&S process; 86 positions were filled while 17 were terminated since the beginning of the financial year.
Vote 9 - Safety & Security	(522 611)	-9.7%	<p>The variance is a combination of over-/under expenditure.</p> <p>1. Employee related costs (under), a combination of over-/under expenditure, on:</p> <p>a) Overtime (over), due to expanded road and public safety operations and increased load-shedding, which required higher enforcement visibility across the City. The higher demand for fire fighters to assist at events further contributed to the variance;</p> <p>b) Standby allowance (over), due to increased incidences of prolonged fires and other emergencies during the peak fire season, which required operational staff to be on standby to assist; and</p> <p>c) Salaries and Wages, Pension Scheme & Non-Permanent Staff (under), due to the turnaround time in filling vacancies and the impact of internal filling of vacancies.</p> <p>2. Depreciation (under), due to delays in purchasing and receipt of assets as a result of long lead times.</p> <p>3. Contracted Services (under), a combination of over-/under expenditure, on:</p> <p>a) Security Services (over), due to increased vandalism, theft and attempted burglaries at various Operational Centres and DLTCs;</p> <p>b) R&M Contracted Services & Maintenance of Equipment (over), due to increased building works required as a result of roof leakages at Goodwood, Gallows Hill, and Atlantis operations- and testing centres as well as additional repair work required for lifts, access control and old ducting;</p> <p>c) Aerial Photography (under), due to tender being cancelled as a result of non-responsive bidders;</p> <p>d) G&D Contracted Services Building (under), due to delays in much-needed repairs and maintenance of buildings; and</p> <p>e) Animal Care and Veterinarian Services (under), due to delays in the vendor's submission of invoices as a result of disputes, which resulted in less than anticipated expenditure actualised to date.</p> <p>4. Other Expenditure (under), mainly on:</p> <p>a) Operating Leases, due to lower than planned actual expenditure on operating leases;</p> <p>b) G&D Operating Leases, due to a decrease in demand for the training venue;</p> <p>c) Commission - Revenue Sharing, due to fewer than anticipated payments made to the agency for traffic fine collections;</p> <p><i>Continued on next page.</i></p>	<p>The directorate has 640 vacancies in various stages of the R&S process; 1845 positions were filled and 604 terminations processed since the beginning of the financial year.</p> <p>Virements to be processed as part of financial year-end budget realignment.</p> <p>Project managers are following up on outstanding invoices, which will be processed by 14 July 2023.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 9 - Safety & Security	See previous page.	See previous page.	d) Uniform & Protective Clothing, due to less than anticipated uniform and protective clothing being issued as tender 208G became active later than anticipated and some uniform stock could not be replenished; and e) Software Licences - Upgrade/Protection, as a result of the Neighbourhood App tender that was cancelled due to non-compliance of the tenderer. 5. Inventory Consumed (under), mainly on: a) Fuel, due to vehicle shortages within the Law Enforcement Department as a result of the late delivery of vehicles in the 2022/23 financial year; b) Materials Consumables Tools & Equipment, due to staff members working remotely; and c) G&D Fuel, due to vehicle shortages within the Law Enforcement Department as a result of LEAP vehicles being involved in accidents. 6. Transfers and Subsidies (under), due to payments not being disbursed to beneficiaries who were non-compliant as a result of outstanding documents as well as delays in service departments claiming overtime for working at events, which resulted in less expenditure being actualised to date.	See previous page.
Vote 10 - Spatial Planning & Environment	(103 797)	-7.6%	The variance reflects against the following categories: 1. Employee related costs, mainly due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Depreciation & Asset Impairment, mainly due to delays with some capital purchases as a result of longer lead times on orders, and the later than planned completion of capital projects. 3. Contracted Services, mainly on: a) Advisory Services - Project Management, Research & Advisory, Architectural Services, and G&D Project management (under), due to outstanding invoices still to be processed as part of financial year-end processes; and b) Security Services: Municipal Facilities, due to less than planned MURP security services required for the period under review. 4. Transfers and Subsidies - G&D Grants/Sponsorship, due to the legal dispute between National Treasury and the City relating to the non-payment by National Treasury of the final tranche of the GBS grant for the Philippi Agri Hub.	The directorate has 109 vacancies in various stages of the R&S process; 176 posts were filled while 41 were terminated since the beginning of the financial year. Final financial year-end transactions are still in progress.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 11 - Urban Mobility	(418 685)	-10.4%	<p>The variance reflects against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs, mainly due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Inventory consumed, mainly on: <ol style="list-style-type: none"> a) R&M Material General & Consumables, due to delays in the implementation of the Traffic Signals maintenance tender; and b) Secondary Grants & Donations Recovery of Labour to Operating, due to unfilled grant-funded contract vacancies, some of which are currently in the R&S process. 3. Contracted Services, mainly on: <ol style="list-style-type: none"> a) G&D Advisory Services - Project Management, due to the slower than anticipated progress of the consultants working on the Automated Fare Collection system; b) G&D Professional Services - Town Planner, where less than planned time was required on some of the tasks resulting in savings on the project for the CITP; c) G&D Contracted Services Building, where delays in approval of a transversal tender for the maintenance of IRT CCTV cameras resulted in only six months of work being completed, and slower than expected progress on public transport road maintenance; d) G&D Safeguard & Security, where funding for the Transport Safety Project was only made available via the January 2023 adjustments budget, and the subsequent decision not to spend funds on outsourced services but rather on contract posts; e) Contractors: Repairs & Maintenance, due to IRT bus maintenance being less than anticipated, and slower than expected progress on metro and local road resurfacing maintenance programmes due to abnormal rainfall in May 2023 and June 2023; f) Transportation Services: People, where cancellation of the airport route for a few months resulted in lower costs on Vehicle Operating Companies (VOCs); and g) G&D Transportation Service People, due to operational efficiencies achieved on services provided on MyCiTi Station Management. 	<p>The directorate has 197 vacancies in various stages of the R&S process; 461 posts were filled while 95 terminations was processed since the beginning of the financial year.</p> <p>Contracted Services - G&D Safeguard & Security: An application for the roll-over of unspent funds will be made.</p> <p>Final financial year-end transactions are still in progress.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 12 - Urban Waste Management	(63 089)	-1.9%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> Employee related costs (under), due to: <ol style="list-style-type: none"> The turnaround time in filling vacancies and internal filling of vacancies; The contribution to the Post Retirement Provision that will only be posted in the final posting period of the financial year; and The employment rate of only 70% of EPWP staff, which has resulted in lower than planned spend. Inventory Consumed (under), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> G&D Cleansing Related Costs (under), due to initial delays in appointment of EPWP members as per the quota requirement; R&M Material General & Consumables (over), due to increased efforts to address maintenance programme backlogs; Materials Consumables Tools & Equipment (over), where replacement of refuse containers is based on theft/damage and was higher than anticipated to date; Chemicals (under), where the Vissershok Leachate plant is currently not fully operational resulting in lower than anticipated chemicals required; Cleansing Related Costs (under), where the use of plastic bags for clean-up campaigns is lower than anticipated; and G&D Material General & Consumables (under), due to the final processing of Goods Receipt Notes that will only be concluded by 14 July 2023. Contracted Services (under), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> Litter Picking and Street Cleaning (over), where the amount of waste being generated by informal settlements is higher than anticipated to date; Administrative and Support Staff (over), where the use of labour brokers in the absence of EPWP staff is higher than anticipated to date; R&M Maintenance of Equipment (under), where the award of the panel tenders to repair vehicles occurred later than anticipated resulting in a backlog; Relief Drivers (over), where the delay in filling the permanent supervisor/driver positions to supervise EPWP staff resulted in the use of labour brokers; Security Services Municipal Facilities (over), where the increase in security incidents has resulted in additional security at various landfill sites; Haulage (over), where the cost of hauling waste as a result of clean-up campaigns is higher than anticipated; <p><i>Continued on next page.</i></p>	<p>The directorate has 296 vacancies in various stages of the R&S process; 1849 positions were filled and 183 terminations processed since the beginning of the financial year.</p> <p>Virements to be processed as part of financial year-end budget realignment.</p> <p>Journals to rectify incorrect postings will be processed before financial year-end.</p> <p>Project managers are following up on outstanding invoices, which will be processed by 14 July 2023.</p> <p>Final year-end transactions are still in progress.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 12 - Urban Waste Management	See previous page.	See previous page.	g) Advisory Services - Research & Advisory (under), where tender 108C/2022/23 was awarded later than anticipated; h) Refuse Removal (under), due to tenders not being awarded timeously and works being performed in-house; i) R&M Contracted Services Building (under), where the majority of maintenance work done on buildings is currently being done in-house; j) Advisory services Air pollution (under), due to the delayed award of the air pollution tender; l) Waste Minimisation (over), where demand for the disposal of green waste was higher than anticipated to date; and k) Advisory Services - Project Management (over), due to the decision to make use of an existing contractor to employ additional EPWP staff indirectly to complete the work. 4. Other Expenditure (over), combination of over-/under expenditure, mainly on: a) G&D Training (over), due to higher than planned training costs on projects; b) Training (over), due to costs incorrectly settled to the cost centre and not to the grant-funded projects; c) Hire of LDV, P/Van, Bus, Special Vehicle (over), due to waste removal tenders not being awarded timeously resulting in work being performed in-house; d) G&D Hire of LDV, P/Van, Bus, Specialised Vehicle & G&D Uniform & Protective Clothing (under), due to delays with the signing up of the EPWP quota requirement; and e) Contribution to Provision: General Expenses (over), where the final calculation will be done by the Treasury Department at year-end. 5. Depreciation (under), where delayed vehicle delivery due to CPA disputes has resulted in depreciation only being provided for in the 2023/24 financial year. 6. Finance charges (under), mainly on Interest costs - Unwinding of discounts, due to year-end transactions still being processed.	See previous page.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 13 - Water & Sanitation	(431 393)	-4.0%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies and the internal filling of vacancies as well as final year-end processing on PRMA still to be finalised. 2. Inventory Consumed (under), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Chemicals (over), as a result of the shortage of chemicals and the cost of alternative chemicals being significantly higher than anticipated; b) Fuel (Petrol, Diesel and Fuel Oil) (over), due to increased fuel prices as well as constant load-shedding resulting in generators utilising more fuel at Plants; and c) Inventory consumed: Bulk and Reticulation Water (under), awaiting invoices with relevant supporting documentation to substantiate claim before finalising payments. 3. Contracted Services (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Advisory Services - Research & Advisory (under), due to delays in implementation of the aquifer monitoring within the Bulk Water Branch as the tender was cancelled due to high bid prices; b) Professional Services - Engineering: Civil (under), due to outstanding PSP/engineers payment certificates for various feasibility studies and conceptual designs; c) Contractors: Repairs & Maintenance (over), due to an increase in emergency repairs and other equipment breakdowns at wastewater plants; <p><i>Continued on next page.</i></p>	<p>The directorate has 810 vacancies at various stages of the R&S process, 1509 posts were filled while 213 terminations were processed since the beginning of the financial year.</p> <p>Invoices will be processed by 14 July 2023.</p> <p>Final year-end transactions are still in progress.</p> <p>Virements to be processed as part of financial year-end budget realignment.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 13 - Water & Sanitation	<i>See previous page.</i>	<i>See previous page.</i>	<p>d) Sewerage Services (under), due to outstanding invoices with relevant supporting documentation to substantiate claim before finalising payments. In addition, an application for CPA increases for various contracts within the Informal Settlements: Basic Services Branch has not yet been finalised. The CPA increases would be applicable to invoices from 1 March 2023 to 30 June 2023.</p> <p>4. Transfers and subsidies (under), where expenditure is incurred as and when a claim is submitted for alien vegetation removal performed by an external entity.</p> <p>5. Other Expenditure (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Prior-Year Expenses and Refunds paid (over), due to payment of the Water Resource Management Charges for the 2021/22 financial year as the invoice was only received from the DWS in the 2022/23 financial year; and</p> <p>b) Bulk Water: Levy (Berg Water Project) (under), as a result of a lower than anticipated tariff by DWS.</p> <p>6. Losses (under), as a result of outstanding accounts from DWS for June 2023. It is anticipated that the accounts will be received during the open period for inclusion in the 2022/23 results.</p>	<i>See previous page.</i>

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Employee related costs	(1 263 091)	-7.3%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects (EPWP) as a result of the delayed submission of Project Initiation Documents (PID), and challenges experienced in identifying workers from the subcouncil database of registered community members.	The City had 3613 vacancies as at 30 June 2023; 9647 positions were filled (2539 internal, 1196 external, 1761 rehire, 4151 EPWP) with 2675 terminations processed since the start of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required. The appointment of EPWP workers through the roll-out of programmes is ongoing.
Remuneration of councillors	(10 807)	-6.0%	Immaterial variance.	-
Debt impairment	2 663	0.1%	Immaterial variance	-
Depreciation & asset impairment	(54 124)	-1.7%	The variance is mainly due to delays with some capital purchases as a result of longer lead times on orders, and the later than planned completion of capital projects.	Final year-end transactions are still in progress.
Finance charges	(35 322)	-4.7%	Immaterial variance.	-
Bulk purchases - electricity	(1 969 265)	-15.9%	The variance is mainly due to the impact of load-shedding on electricity consumption resulting in lower than planned purchases to date as well as June 2023 invoices still being processed.	Final year-end transactions are still in progress.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u> Inventory Consumed	(401 846)	-7.1%	<p>The variance is a combination of over-/under expenditure and reflects mainly against the following subcategories:</p> <ol style="list-style-type: none"> 1. Fuel (Petrol, Diesel and Oil) (under), due to fuel price fluctuations, required demand and final year-end processing still to be done. 2. Pharmaceutical Supplies, G&D Pharmaceutical Supplies, and G&D Vaccines (under), due to outstanding verification by third parties. 3. Inventory consumed: Bulk and Reticulation Water (under), awaiting invoices with relevant supporting documentation to substantiate claim before finalising payments. 4. G&D Fuel (Petrol, Diesel & Fuel Oil) (under), due to unprocessed LEAP recoveries for the period under review. 5. R&M Material General & Consumables (over), due to high volumes of service requests for maintenance of rental units, incorrect posting against City funding instead of grant funding, and increased efforts to address maintenance programme backlogs. 6. Materials Consumables Tools & Equipment (over), as a result of unexpected repairs and maintenance required on fibre cables, a number of vehicles that were due for annual services and tyre replacement, high volumes of service requests (C3 notifications) for maintenance of rental units, and addressing maintenance programme backlogs. 	<p>Final year-end transactions are still in progress.</p> <p>Virements to be processed where so identified.</p>

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u> Contracted services	(692 091)	-7.8%	<p>The variance is a combination of over-/under expenditure and reflects mainly against the following subcategories:</p> <ol style="list-style-type: none"> 1. Advisory Services - Project Management (over), due to more than planned expenditure for management of the three safe space facilities in the City. 2. Advisory Services - Research and Advisory (under), due to delays in implementation of the aquifer monitoring within the Bulk Water Branch as the tender was cancelled due to high bid prices, and final invoices for the year still to be processed. 3. Legal Cost - Legal Advice and Litigation (under), due to outstanding third party confirmations and final year-end processing not finalised. 4. G&D Advisory Services - Project Management (under), due to slower than anticipated progress of the consultants working on the Automated Fare Collection system as well as outstanding invoices for the period under review. 5. G&D Professional Services Town Planner (under), due to less time required on some tasks resulting in savings on the project for the Comprehensive Integrated Transport Plan (CITP). 6. Pest Control (over), due to a higher demand for fumigation in the CRUs. 7. Aerial Photography (under), due to tender being cancelled as a result of non-responsive bidders. 8. G&D Contracted Services - Building (under), as a result of delays in implementation of a number of projects, and outstanding invoices. 9. G&D Safeguard and Security (under), where funding for the Transport Safety Project was only made available via the January 2023 adjustments budget, and no funds were spent as a decision was made to fill contract posts and not employ outsourced security. <p><i>Continued on next page.</i></p>	<p>Final year-end transactions are still in progress.</p> <p>Virements will be done to address over expenditure where identified.</p>

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City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u> Contracted services	<i>See previous page.</i>	<i>See previous page.</i>	<p>10. R&M Contracted Services - Building (under), where the general maintenance tender was only awarded in the third quarter of the financial year, and slower than expected progress on metro- and local road resurfacing maintenance programmes due to abnormal rainfall in May 2023 and June 2023.</p> <p>11. R&M Gardening (under), due to initial delays in the award of the grass cutting tender.</p> <p>12. R&M Maintenance of Equipment (under), as a result of outstanding invoices, later than anticipated award of the panel tenders for vehicle repairs, and less than anticipated IRT Bus maintenance.</p> <p>13. Transportation Services People (under), where cancellation of the airport route for a few months resulted in lower costs on Vehicle Operating Companies (VOCs).</p> <p>14. Security Services - Municipal Facilities (over), as a result of the need for increased security at vacant properties to avoid illegal occupation, and damage at various landfill sites.</p> <p>15. Sewerage Services (under), due to outstanding invoices with relevant supporting documentation to substantiate claims before finalising payments. In addition, an application for CPA increases for various contracts within the Informal Settlements: Basic Services Branch has not yet been finalised. The CPA increases would be applicable to invoices from 1 March 2023 to 30 June 2023.</p> <p>16. Litter Picking (over), where the amount of waste being generated by informal settlements is higher than anticipated to date.</p> <p>17. Refuse Removal (under), where tenders were not awarded timeously resulting in work being performed in-house.</p> <p>18. G&D Transportation Services People (under), due to operational efficiencies achieved in services provided on MyCiTi Station Management.</p> <p>19. R&M Clearing and Grass Cutting (under), due to initial delays in the award of the grass cutting tender.</p>	<i>See previous page.</i>
Transfers and subsidies	(80 718)	-18.3%	<p>The variance is mainly in following directorates:</p> <p>1. Human Settlements, on G&D Housing PHP payments, due to delays with the implementation of some projects and, outstanding invoices.</p> <p>2. Safety & Security, due to payments not being disbursed to beneficiaries that were non-compliant as a result of outstanding documents as well as delays in service departments claiming overtime for working at events.</p> <p>3. Spatial Planning & Environment, on G&D Grants/Sponsorship, due to a legal dispute between National Treasury and the City.</p> <p>4. Water & Sanitation, where expenditure is incurred as and when a claim is submitted for alien vegetation removal performed by an external entity.</p>	Final year-end transactions are still in progress.

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City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Other expenditure	(160 010)	-5.6%	<p>The variance is combination of over-/under expenditure on the following subcategories:</p> <ol style="list-style-type: none"> 1. Commission - Prepaid Electricity vendors (under), due to a decline in prepaid electricity sales as a result of load-shedding. 2. Commission - Revenue Sharing (under), where the City paid less than anticipated commission to third party vendors. 3. Contribution to Provision: General Expenses (over), where the final calculation is still to be processed as part of year-end processes. 4. Hire of LDV, P/Van, Bus, Special Vehicle (over), due to waste removal tenders not being awarded timeously resulting in work being performed in-house. 5. Furniture, Fittings, Tools and Equipment (under), awaiting final year-end processing of capital items funded from revenue. 6. Insurance (under), due to lower than planned claims received to date. 7. Specialised Information Technology Services (under), due to outstanding final invoices. 8. Software Licence - Upgrade/Protection (under), due to savings achieved on software licences as quotations were less than anticipated. 9. Prior-Year Expenses and Refunds paid (over), due to payment of the Water Resource Management Charges for the previous financial year as the invoice was only received in the current financial year. 10. Bulk Water: Levy (Berg Water Project) (under), as a result of a lower than anticipated tariff by the DWS. 11. Training (over), where costs were incorrectly settled to the cost centre instead of the grant-funded projects. 12. Membership Fees (over), due to the advanced payment of the SALGA membership fee in order to take advantage of the "Early Bird" discount in line with the City's cost containment measures. 	<p>Training: Journals to be processed before finalisation of financial year-end.</p> <p>Membership Fees: The over expenditure will be addressed as part of the financial year-end processes.</p> <p>Virements to be processed where required.</p> <p>Final year-end transactions are still in progress.</p>
Losses	(51 826)	-10.9%	<p>The variance is a combination of over-/under expenditure and reflects in the following directorates:</p> <ol style="list-style-type: none"> 1. Finance (over), as a result of the valuation of financial instruments, which is not budgeted for but does occur occasionally due to market valuation movements e.g. investments. 2. Water & Sanitation (under): <ol style="list-style-type: none"> a) Inventory consumed: Real: Leakage B/Water, as a result of a correction to the water inventory within the Bulk Water Branch. The most recent accounts from the DWS highlighted that the amounts billed by the DWS included inventory that was previously reflected to be from internal sources. A correction has been effected to reduce the totals obtained and consequently reduce the losses as no amendment to the sales would be effected; and b) Inventory consumed: Real: Leakage R/Water, due to a slight increase in the consumption by reticulation customers resulting in a reduction in losses. 	No immediate corrective action required.

Material variance explanations for capital expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 1 - Community Services & Health	(76 306)	-28.5%	<p>The current negative variance reflects on the following projects:</p> <ol style="list-style-type: none"> 1. Community Services & Health: Facility Upgrade FY23, where the process of obtaining quotations for fencing of the Oasis Septic Tank via tender 321Q/2020/21 took longer than anticipated. Payment certificate for work completed by 30 June 2023 was received and in the process of being vetted. 2. Upgrade Maitland Crematorium, where the building plan approval has taken longer than originally anticipated. 3. Cemetery expansions programme, where approval of the report for the acquisition of land for the Metro South-East (MSE) Cemetery, by the National Department of Public Works, took longer than anticipated and will not take place in the 2022/23 financial year. 4. Fisantekraal Synthetic Pitch, where delays were experienced due to unavailability of tender 245Q/2021/22 resulting in none of the work being completed in the 2022/23 financial year. 5. Pelican Park Recreational Facilities, where work was not fully completed due to capacity constraints as well as inclement weather. 6. Facility upgrades: SASREA FY23, where works were completed at Gugulethu Indoor sports field, Turfhall Stadium and Jan Burger sports field. However, not all work planned for the 2022/23 financial year was completed by 30 June 2023 due to capacity constraints as well as inclement weather. 7. Various other projects, where invoices for work completed was received and are in the process of being vetted for payment. 	<ol style="list-style-type: none"> 1. Invoice to be vetted and processed by 14 July 2023, with savings to be realised. 2-5. The balance of the funds, including contingencies, will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget in order to continue with the project implementation. 6. The balance of the funds will be rolled-over to the 2023/24 financial year subject to approval of the 2022/23 roll-over application to National Treasury (NT). 7. Invoices will be vetted and processed by 14 July 2023.
Vote 2 - Corporate Services	(45 581)	-10.3%	<p>The negative variance reflects mainly on the following projects/programmes:</p> <ol style="list-style-type: none"> 1. Broadband Infrastructure Programme, where projects are currently behind spend as a result of snags and close-out document backlogs. 2. Fire Systems: Decommission and Install, where projects are completed but awaiting final invoice from the contractor. 3. CHQ Ablution Facilities Upgrade Phase 2, where the project is delayed as a result of the contractor abandoning the site. 	<ol style="list-style-type: none"> 1. Invoices will be paid by 14 July 2023. Savings to be realised. 2. Project manager is following up on outstanding invoice for vetting and processing by 14 July 2023. Savings to be realised. 3. Unspent funds will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget in order to complete the planned work.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 3 - Economic Growth	(6 804)	-13.5%	The negative variance is attributed to the CTICC 2 - Interface Structure project. The project has been completed, final invoices have been received and are currently being verified by the Engineering Services Unit.	Invoices will be vetted and processed by 14 July 2023.
Vote 4 - Energy	(85 331)	-7.9%	The variance reflects mainly on the following projects: 1. Morgen Gronde Switching Station, where termination of the building contract and the delayed site access to the HV GIS Contractor has resulted in an underspend. Furthermore, an amount relating to contingencies was not utilised in the 2022/23 financial year. 2. Photovoltaic install in Municipal building FY23, where work could not be completed in the 2022/23 financial year due to the SSEG application and approval process taking longer than anticipated as a result of the high volume of applications received in April 2023 and May 2023. 3. Resource Efficiency Municipal Building FY23, and MV System Infrastructure: East Area E FY23, where the invoice for work completed in the 2022/23 financial year was received after month-end. 4. Software: Additional FY23, where further orders could not be placed due to the outstanding approval to proceed with the Plexos software procurement.	1 and 2. Balance of funds will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget in order to continue with implementation of this project in the 2023/24 financial year. 3. Invoice will be vetted and processed for payment by 14 July 2023. 4. Balance of funds to be rolled-over in the August 2023 adjustments budget.
Vote 5 - Finance	(1 717)	-5.6%	Immaterial variance.	-
Vote 6 - Future Planning & Resilience	(1 789)	-6.8%	Immaterial variance.	-

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 7 - Human Settlements	(147 597)	-15.5%	The negative variance reflects mainly on the following projects/programmes: 1. Augmentation of Informal Settlements Upgrading - 6 Settlements, where the project could not be completed by 30 June 2023 due to the allocation being gazetted in March 2023, leaving insufficient time to plan for the implementation of the project. 2. Kanonkop Housing Project Phase 2 (2502), and ACSA Symphony Housing Project Construction, where invoices for the completed project phase were received after month-end. 3. Asset Upgrade Routine Programmes in Central and East areas, where invoices for the completed projects were received after month-end. 4. Informal Settlement Upgrades: Enhanced Basic Services, where construction commenced later than anticipated due to the late approval of work packages. Invoice for work completed is outstanding.	1. Funds will be rolled over to the 2023/24 financial year subject to approval of the 2022/23 roll-over application to NT. 2. Invoice to be vetted and processed by 14 July 2023. The balance of the funds will be rolled over to the 2023/24 financial year subject to approval of the 2022/23 roll-over application to NT. 3. Invoice to be vetted and processed by 14 July 2023 with savings to be realised. 4. Invoice to be vetted and processed by 14 July 2023. The balance of funds will be utilised to pay Contract Price Adjustments (CPA) invoices.
Vote 8 - Office of the City Manager	(859)	-11.6%	The variance reflects mainly on the following projects: 1. Refurbishment: Wynberg Court, where work could not be completed due to supply constraints. 2. Construct Court: Blue Downs, where work planned for the 2022/23 financial year could not be completed due to delays in the sub-division and rezoning application. 3. Furniture: Replacement FY23, where the invoice for items delivered by 30 June 2022 is currently being vetted for payment.	1 and 2. Balance of funds will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget in order to continue with implementation of this project in the 2023/24 financial year. 3. Invoice will be paid by 14 July 2023. Savings to be realised.
Vote 9 - Safety & Security	(8 864)	-3.1%	Immaterial variance.	-
Vote 10 - Spatial Planning & Environment	(66 476)	-25.2%	The negative variance reflects mainly on the following projects/programmes: 1. Coastal Programmes, due to delays as a result of poor contractor performance. 2. Various fencing projects, where delays are experienced due to extortion on site. 3. Land acquisition, where the transfer of ownership to the City is still pending.	The balance of the funds, including contingencies, will be rolled-over in the August 2023 adjustments budget in order to continue with implementation of the projects.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 11 - Urban Mobility	(322 130)	-24.2%	<p>The directorate has a net negative variance, which is an accumulation of slower than anticipated expenditure on a number of projects/programmes, the most significant of which are:</p> <ol style="list-style-type: none"> 1. IRT Phase 2A, due to: <ol style="list-style-type: none"> a) Delays as a result of community intervention; b) Pending reposting of actual expenditure on the Public Transport Network Grant (PTNG) budget to the PTNG-Budget Facility for Infrastructure(BFI) portion of the budget in order to maximise BFI spend; and c) An outstanding invoice for the fencing component of the work. 2. Dualling: Main Road 27 to Altena Road, due to the late appointment of the professional service provider as well as delayed construction date start. 3. IRT: Control Centre, due to the long lead times of delivery of equipment. 4. Kommetjie Road Dualling (Phase 3), where all of the term tender contractors declined the works project for the relocation and upgrade of a water main. 5. Road Rehabilitation: Bishop Lavis, where the project has been halted due to gangster intimidation and threats (contractor is not on site at present). 6. Reconstruction of Delft Main Road, where implementation has been delayed due to safety issues in the area. 7. Road Dualling: Berkley Road: M5 - Ryger Street, due to the property acquisition taking longer than anticipated. 8. Road Upgrade: Amandel Road: Bottelary River Church, which is behind schedule as a result of the delayed construction tender start date and challenges regarding the bid evaluation committee (BEC) process. 9. Transport System Management Projects: Civils FY23, due to an outstanding invoice as well as one work package that was delayed due to community intervention. 	<ol style="list-style-type: none"> 1.a) 3 & 5. Unspent funds to be rolled-over to the 2023/24 financial year subject to approval of the 2022/23 roll-over application to NT. 1.b) Reposting to be processed by 14 July 2023. 2. Contractor is on site and progressing well. However, the delayed start has resulted in a portion of the funds being rephased to outer financial years. 4. This work has now been included in the tender for the roadworks contract, which is to commence later in the 2023/24 financial year. Tender advertisement to take place on 14 July 2023. Balance of funds will be rephased to outer financial years. 6. Currently considering possibilities to safely go back to site. Underspend has been identified and will be rolled-over in the August 2023 adjustments budget. 7. Balance of funds will be rephased to outer financial years. 8. Project is currently in construction phase and is gaining pace. Balance of funds will be rephased to outer financial years. 9. The project manager is following up. The balance of the funds will be rolled-over to the 2023/24 financial year.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 12 - Urban Waste Management	(67 879)	-9.8%	The negative variance reflects mainly on the following projects/programmes: 1. Waste Minimisation FY23, where the project could not commence as a result of Transversal Tender 27Q/2021/22 not being implemented by March 2023 as initially anticipated. 2. Vehicles: Replacement FY23, where an underspend has been identified due to the refuse compactor truck being irreparably damaged in transit. 3. Muizenberg Depot Upgrade, where the project was delayed during the tender award process resulting in incomplete work at 30 June 2023.	Balance of funds will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget in order to continue with the implementation of this project in the 2023/24 financial year.
Vote 13 - Water & Sanitation	(530 188)	-22.2%	The variance includes contingencies amounting to approximately R225 million. In addition, invoices for work performed up to 30 June 2023 are still being received, analysed and processed as part of the financial year-end process. The remaining variance relates to delays flowing from appeals lodged on tenders, community resistance, and items not delivered by financial year-end.	Invoices for work performed up to 30 June 2023 will be processed by 14 July 2023. Remaining balances, which includes contingencies, will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.

Material variance explanations for cash flow

Description R thousands	YTD Variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	67 658	0.6%	Immaterial variance.	-
Service charges	(672 626)	-2.8%	More service-related revenue received than anticipated.	No corrective action required.
Other revenue	1 860 861	41.3%	Higher than expected revenue were received. Other revenue includes amounts uncategorised at the time of reporting.	No corrective action required.
Government - operating	(81 314)	-1.3%	Immaterial variance.	-
Government - capital	(1 156 616)	-48.9%	Grants received were lower than expected. Moreover, we are unable to distinguish between operating- and capital grants at the time of receipt.	Financial year-end processes are still in progress.
Interest	149 659	11.8%	Interest income is higher than expected due to high interest rates.	No corrective action required.
Dividends	-	-	-	-
Payments				
Suppliers and employees	169 887	-0.4%	Immaterial variance.	-
Finance charges	89	0.0%	Immaterial variance.	-
Transfers and Grants	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	2 355	0.0%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	(56 743)	-100.0%	This is a year-end transaction.	Financial year-end processes are still in progress.
Decrease (Increase) in non-current debtors	-	-	-	-
Decrease (increase) other non-current receivables	(3 246)	-100.0%	This is a year-end transaction.	Financial year-end processes are still in progress.
Decrease (increase) in non-current investments	(633 780)	-100.0%	This is a year-end transaction.	Financial year-end processes are still in progress.
Payments				
Capital assets	(1 793 878)	23.0%	Cash outflows lower than anticipated.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 100 109)	15.5%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-	-	-
Borrowing long term/refinancing	116 000	5.8%	Loan taken up with AFD bank in June 2023. Variance is purely due to exchange rate increases over the last few months resulting in higher than expected loan amount received.	No corrective action required.
Increase (decrease) in consumer deposits	(31 552)	-100.0%	This is a year-end transaction.	Financial year-end processes are still in progress.
Payments				
Repayment of borrowing	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-

Material variance explanations for corporate performance for Quarter 4 of 2023

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
3.B Load shedding level variance (%) Target: 40% Actual: 14%	26%	Exceptional high load-shedding incidents.	Life extension of the Steenbras Dam electricity pumped storage scheme (a scheme that provides Cape Town with cost-effective hydro-generated electricity) and procurement of battery energy system storage (BESS) is underway.
4.F Service requests for non-collection of refuse resolved within 3 days (%) (NKPI) Target: 96% Actual: 52.22%	43.78%	1. Critical vacancies of superintendents and senior superintendents still create a gap with respect to managing both operations and administrative functions. 2. The daily availability of refuse removal vehicles does not meet the needs of the branch. 3. The withdrawal of the contractor in area South (Browns Farm area) has put additional pressure on vehicle availability.	1. Management is actively driving the process of filling critical vacancies. 2. Engagement with stakeholders to address vehicle availability. 3. Continued awareness and training for staff to ensure that notifications are closed timely. 4. New contracts were implemented on 1 July; this should improve the collection of refuse in contracted-out areas. 5. Although progress has been made since Quarter one, interventions are ongoing to address the issues and challenges to achieve the set targets.
4.G Residential electricity services applications finalised within industry standard timeframes (%) (NKPI) Target: 95% Actual: 71.10%	23.90%	Delays are suspected to be due to a combination of long waits for wayleaves, time taken for the customer to indicate readiness to receive the connection, and shortages in the supply of equipment such as mini-substations, cables etc.	Investigations are underway to determine where exactly the blockages exist so as to make an informed determination as how best to remove these.
7.A Well located land parcels released to the private sector for affordable housing (number) Target: 4 Actual: 1	3	1. Delays in the development of land releases guidelines for mixed market development impacted negatively on land release delivery timeframes. 2. Absence of legal guidelines on the application of legal opinion recommending alternative approach to the release and discounting of land earmarked for Social Housing.	1. The land release guidelines were approved by Council on 25 May 2023. 2. Legal guidance has been obtained on the release of pure Social Housing development. 3. Affordable Housing Policy is under development to institutionalise the land release approach and discounting methodology for a range of affordable housing developments.

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City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<p>7.C Formal housing serviced sites provided (number)</p> <p>Target: 2 600 Actual: 1 638</p>	962	<p>The Delft Symphony Way (ACSA) project was terminated as a result of ongoing violence and intimidation, which lead to four construction workers being shot, construction site being petrol bombed and, ultimately, the murder of a City official. This resulted in the first phase not been completed before the end of the financial year.</p>	<p>The panel for the construction of civil services will be used to complete the sites.</p>
<p>7.D Land acquired for human settlements in Priority Housing Development Areas (Hectares)</p> <p>Target: 10 Actual: 0</p>	10	<p>The properties earmarked for acquisition in the Priority Human Settlements Housing Development Areas (PHSHDAs) are owned by the Western Cape Government (WCG).</p> <p>There are currently delays in the Office of the State Attorney to initiate the transfers of these land parcels to the City.</p>	<p>The WCG has been engaged and have confirmed that the City could appoint its own conveyancers to effect the transfer.</p>
<p>9.A Proportion of biodiversity priority areas protected (%)</p> <p>Target: 65.33% Actual: 65.14%</p>	0.19%	<p>The target was not met due to the gazetted abolition (deproclamation) of Cape Nature's Driftsands Nature Reserve on 21 November 2022.</p>	<p>No remedial action required.</p>
<p>9.B Biodiversity priority areas remaining (hectares)</p> <p>Target: 85000 Actual: 81418.64</p>	3581.36	<p>The target was not met due to development in Critical Biodiversity Areas (CBAs) and loss of Driftsands Nature Reserve.</p>	<p>No remedial action required.</p>
<p>10.A Coastline with protection measures in place (%)</p> <p>Target: 6.27% Actual: 6.20%</p>	0.07%	<p>Appeal of dune term tender and subsequent delays in dune rehabilitation works at Fleur Park, Gordon's Bay and Table View, Bloubergstrand.</p>	<p>Appeal process completed and dune rehabilitation work has commenced.</p>

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City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<p>12.A Passengers transported for each scheduled kilometer travelled by MyCiTi buses (ratio)</p> <p>Target: 1.06 Actual: 1.05</p>	0.01	<p>The seasonal decline in passenger journeys recorded in June was more than the reduction in kilometres scheduled in June to better match supply and demand.</p> <p>Reduction of buses for reasons such as vandalism/breakdowns on high demand routes like the N2 Express, resulted in missed bus trips and therefore missed opportunities to transport and record passenger journeys and affects the indicator positively.</p> <p>As a result of load-shedding, validators at stations did not record all passenger journeys.</p>	<p>Implementing additional service reductions to better match supply and demand where applicable.</p> <p>Addressing fleet maintenance and repair turnaround times to improve bus availability. Working closer with Safety & Security regarding vandalism.</p> <p>Inverters/backup power for stations are being procured to ensure validators are working and recording passenger journeys.</p>
<p>16.K Adherence to service requests (%)</p> <p>Target: 90% Actual: 87.94%</p>	2.06%	<p>Targets set on the system were not fully aligned with the required timeframe to complete and close service requests.</p>	<p>Revised service standards have been proposed for the 2023/24 financial year in order to ensure achievement of targets going forward.</p>

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

Material variance explanations for capital expenditure by vote (Indicator 16.D capital spend) is reflected in Annexure C.

Performance indicators

Description of financial indicator	Basis of calculation	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.3%	4.3%	3.9%	4.2%	3.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	26.7%	38.2%	36.7%	36.4%	37.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	24.5%	25.5%	24.7%	23.0%	24.7%
Gearing	Long Term Borrowing/ Funds & Reserves	103.0%	138.8%	121.2%	126.2%	121.2%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1.6	1.4	1.5	1.8	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	0.7	0.9	1.1	0.9
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.4%	13.3%	12.3%	13.9%	12.4%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	29.5%	32.5%	32.0%	30.1%	31.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	7.4%	7.6%	7.5%	1.4%	1.7%

Aged Creditors

Description	Budget Year 2022/23									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	14	(5)	7	–	–	–	–	–	16	177 973
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	14	(5)	7	–	–	–	–	–	16	177 973

Aged Debtors

Description	Budget Year 2022/23											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	373 004	101 918	57 869	73 346	58 261	64 144	266 927	1 540 763	2 536 233	2 003 442	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	741 276	65 280	24 090	10 737	4 800	19 033	193 092	409 906	1 468 214	637 568	–	–
Receivables from Non-exchange Transactions - Property Rates	800 371	183 697	70 694	94 937	48 865	56 759	238 228	918 383	2 411 934	1 357 172	–	–
Receivables from Exchange Transactions - Waste Water Management	186 803	50 563	26 812	30 497	25 642	25 016	102 929	589 566	1 037 828	773 650	–	–
Receivables from Exchange Transactions - Waste Management	117 070	33 020	19 325	19 891	16 592	17 878	83 220	441 409	748 405	578 990	–	–
Receivables from Exchange Transactions - Property Rental Debtors	59 734	11 824	20 558	(593)	29 259	15 466	82 597	699 370	918 214	826 098	–	–
Interest on Arrear Debtor Accounts	81 603	36 849	36 120	34 251	31 860	29 876	165 162	271 650	687 371	532 799	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(76 507)	(44 724)	(25 308)	(25 106)	(15 495)	(12 551)	(74 438)	(206 877)	(481 007)	(334 468)	–	–
Total By Income Source	2 283 355	438 427	230 158	237 959	199 784	215 622	1 057 716	4 664 169	9 327 191	6 375 251	–	–
2021/22 - totals only	2 253 940	323 782	210 210	198 439	168 404	172 741	768 362	4 087 650	8 183 530	5 395 597	–	–
Debtors Age Analysis By Customer Group												
Organs of State	105 483	24 167	16 066	12 548	8 009	9 148	(27 969)	(9 240)	138 212	(7 503)	–	–
Commercial	1 039 133	127 732	52 929	71 254	30 881	39 301	171 981	388 900	1 922 109	702 316	–	–
Households	1 112 551	289 606	164 636	159 275	169 707	163 780	753 804	3 870 894	6 684 253	5 117 460	–	–
Other	26 188	(3 077)	(3 472)	(5 118)	(8 814)	3 394	159 901	413 616	582 617	562 978	–	–
Total By Customer Group	2 283 355	438 427	230 158	237 959	199 784	215 622	1 057 716	4 664 169	9 327 191	6 375 251	–	–

Investment portfolio

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
ABSA Bank	46	Fixed	8.26%	2023/07/03	40 000	272	–	–	40 272
ABSA Bank	46	Fixed	8.26%	2023/07/07	60 000	407	–	–	60 407
ABSA Bank	34	Fixed	8.55%	2023/07/03	40 000	281	–	–	40 281
ABSA Bank	37	Fixed	8.55%	2023/07/07	10 000	70	–	–	10 070
ABSA Bank	35	Fixed	8.55%	2023/07/07	25 000	170	–	–	25 170
ABSA Bank	31	Fixed	8.50%	2023/07/07	45 000	262	–	–	45 262
ABSA Bank	37	Fixed	8.55%	2023/07/14	200 000	1 124	–	–	201 124
ABSA Bank	44	Fixed	8.60%	2023/07/21	100 000	565	–	–	100 565
ABSA Bank	50	Fixed	8.65%	2023/07/27	95 000	540	–	–	95 540
ABSA Bank	50	Fixed	8.65%	2023/07/28	20 000	109	–	–	20 109
ABSA Bank	46	Fixed	8.60%	2023/07/28	30 000	134	–	–	30 134
ABSA Bank	44	Fixed	8.55%	2023/07/28	30 000	119	–	–	30 119
ABSA Bank	41	Fixed	8.55%	2023/07/31	40 000	103	–	–	40 103
ABSA Bank	40	Fixed	8.55%	2023/07/31	30 000	70	–	–	30 070
ABSA Bank	43	Fixed	8.55%	2023/08/04	40 000	84	–	–	40 084
ABSA Bank	54	Fixed	8.62%	2023/08/15	250 000	531	–	–	250 531
ABSA Bank	46	Fixed	8.60%	2023/08/11	10 000	12	–	–	10 012
ABSA Bank	38	Fixed	8.55%	2023/08/04	30 000	28	–	–	30 028
ABSA Bank	44	Fixed	8.60%	2023/08/11	30 000	21	–	–	30 021
ABSA Bank	50	Fixed	8.60%	2023/08/18	35 000	16	–	–	35 016
Firststrand	46	Fixed	8.26%	2023/07/03	30 000	204	–	–	30 204
Firststrand	46	Fixed	8.29%	2023/07/07	55 000	375	–	–	55 375
Firststrand	34	Fixed	8.67%	2023/07/03	55 000	392	–	–	55 392
Firststrand	37	Fixed	8.68%	2023/07/07	30 000	214	–	–	30 214
Firststrand	35	Fixed	8.67%	2023/07/07	30 000	207	–	–	30 207
Firststrand	31	Fixed	8.66%	2023/07/07	40 000	237	–	–	40 237
Firststrand	37	Fixed	8.67%	2023/07/14	200 000	1 140	–	–	201 140
Firststrand	44	Fixed	8.69%	2023/07/21	100 000	571	–	–	100 571
Firststrand	50	Fixed	8.71%	2023/07/27	110 000	630	–	–	110 630
Firststrand	50	Fixed	8.70%	2023/07/28	60 000	329	–	–	60 329
Firststrand	46	Fixed	8.70%	2023/07/28	50 000	226	–	–	50 226
Firststrand	44	Fixed	8.69%	2023/07/28	30 000	121	–	–	30 121
Firststrand	41	Fixed	8.69%	2023/07/31	40 000	105	–	–	40 105
Firststrand	40	Fixed	8.69%	2023/07/31	40 000	95	–	–	40 095
Firststrand	43	Fixed	8.69%	2023/08/04	45 000	96	–	–	45 096
Firststrand	54	Fixed	8.72%	2023/08/15	275 000	591	–	–	275 591
Firststrand	46	Fixed	8.71%	2023/08/11	90 000	107	–	–	90 107
Firststrand	38	Fixed	8.68%	2023/08/04	25 000	24	–	–	25 024
Firststrand	44	Fixed	8.70%	2023/08/11	40 000	29	–	–	40 029
Firststrand	50	Fixed	8.71%	2023/08/18	35 000	17	–	–	35 017
Investec Bank	31	Fixed	8.50%	2023/07/07	15 000	87	–	–	15 087
Investec Bank	37	Fixed	8.53%	2023/07/14	200 000	1 121	–	–	201 121
Investec Bank	44	Fixed	8.55%	2023/07/21	80 000	450	–	–	80 450
Investec Bank	50	Fixed	8.60%	2023/07/27	80 000	452	–	–	80 452
Investec Bank	46	Fixed	8.50%	2023/08/11	50 000	58	–	–	50 058

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Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Investec Bank	38	Fixed	8.50%	2023/08/04	10 000	9	–	–	10 009
Investec Bank	44	Fixed	8.50%	2023/08/11	30 000	21	–	–	30 021
Investec Bank	50	Fixed	8.50%	2023/08/18	20 000	9	–	–	20 009
Nedbank	46	Fixed	8.25%	2023/07/03	25 000	170	–	–	25 170
Nedbank	46	Fixed	8.25%	2023/07/07	35 000	237	–	–	35 237
Nedbank	34	Fixed	8.65%	2023/07/03	25 000	178	–	–	25 178
Nedbank	31	Fixed	8.60%	2023/07/07	35 000	206	–	–	35 206
Nedbank	37	Fixed	8.70%	2023/07/14	230 000	1 316	–	–	231 316
Nedbank	44	Fixed	8.74%	2023/07/21	105 000	603	–	–	105 603
Nedbank	50	Fixed	8.78%	2023/07/27	115 000	664	–	–	115 664
Nedbank	50	Fixed	8.70%	2023/07/28	20 000	110	–	–	20 110
Nedbank	46	Fixed	8.65%	2023/07/28	35 000	158	–	–	35 158
Nedbank	44	Fixed	8.65%	2023/07/28	20 000	81	–	–	20 081
Nedbank	41	Fixed	8.65%	2023/07/31	40 000	104	–	–	40 104
Nedbank	40	Fixed	8.65%	2023/07/31	30 000	71	–	–	30 071
Nedbank	43	Fixed	8.65%	2023/08/04	40 000	85	–	–	40 085
Nedbank	54	Fixed	8.70%	2023/08/15	175 000	375	–	–	175 375
Nedbank	44	Fixed	8.65%	2023/08/11	20 000	14	–	–	20 014
Nedbank	50	Fixed	8.65%	2023/08/18	30 000	14	–	–	30 014
Nedbank	364	Fixed	9.80%	2024/06/28	165	0	–	–	165
Nedbank	364	Fixed	9.80%	2024/06/28	62 100	17	–	–	62 117
Nedbank	364	Fixed	9.80%	2024/06/28	715	0	–	–	715
Nedbank	364	Fixed	9.80%	2024/06/28	590	0	–	–	590
Nedbank	364	Fixed	9.80%	2024/06/28	13 900	4	–	–	13 904
Nedbank	364	Fixed	9.80%	2024/06/28	290	0	–	–	290
Nedbank	364	Fixed	9.80%	2024/06/28	1 479	0	–	–	1 479
Nedbank	364	Fixed	9.80%	2024/06/28	28 000	8	–	–	28 008
Standard Bank	46	Fixed	8.28%	2023/07/03	30 000	204	–	–	30 204
Standard Bank	46	Fixed	8.30%	2023/07/07	25 000	171	–	–	25 171
Standard Bank	34	Fixed	8.70%	2023/07/03	55 000	393	–	–	55 393
Standard Bank	37	Fixed	8.60%	2023/07/07	10 000	71	–	–	10 071
Standard Bank	35	Fixed	8.60%	2023/07/07	30 000	205	–	–	30 205
Standard Bank	31	Fixed	8.60%	2023/07/07	40 000	236	–	–	40 236
Standard Bank	37	Fixed	8.70%	2023/07/14	230 000	1 316	–	–	231 316
Standard Bank	44	Fixed	8.73%	2023/07/21	100 000	574	–	–	100 574
Standard Bank	50	Fixed	8.75%	2023/07/27	100 000	575	–	–	100 575
Standard Bank	50	Fixed	8.65%	2023/07/28	60 000	327	–	–	60 327
Standard Bank	46	Fixed	8.63%	2023/07/28	50 000	225	–	–	50 225
Standard Bank	44	Fixed	8.63%	2023/07/28	30 000	121	–	–	30 121
Standard Bank	41	Fixed	8.63%	2023/07/31	40 000	104	–	–	40 104
Standard Bank	40	Fixed	8.62%	2023/07/31	30 000	71	–	–	30 071
Standard Bank	43	Fixed	8.63%	2023/08/04	40 000	85	–	–	40 085
Standard Bank	54	Fixed	8.66%	2023/08/15	200 000	427	–	–	200 427
Standard Bank	46	Fixed	8.64%	2023/08/11	60 000	71	–	–	60 071
Standard Bank	38	Fixed	8.62%	2023/08/04	35 000	33	–	–	35 033
Standard Bank	44	Fixed	8.63%	2023/08/11	35 000	25	–	–	35 025
Standard Bank	50	Fixed	8.65%	2023/08/18	35 000	17	–	–	35 017
ABSA Bank	-	Call deposit	8.25%	-	439 455	3 154	(295 000)	235 000	382 608
Firststrand Bank	-	Call deposit	8.10%	-	211 209	1 517	(131 209)	120 000	201 517
Investec Bank	-	Call deposit	8.10%	-	215 947	1 318	(190 947)	125 000	151 318
Nedbank	-	Call deposit	8.10%	-	266 516	1 332	(246 516)	155 000	176 332
Standard Bank	-	Call deposit	8.25%	-	457 970	3 040	(332 970)	220 000	348 040
Nedbank current account	-	Current account	8.05%	-	265 062	1 802	–	219 184	486 048
Fund Managers	-	-	-	-	7 828 514	67 453	–	–	7 895 967
Liberty, RMB and Nedbank sinking fund	-	-	-	-	3 742 546	29 095	(1 000 000)	–	2 771 641

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Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Cash in transit	-	-	-	-	26 293	–	(23 380)	–	2 913
CTICC	-	-	-	-	271 435	–	–	–	271 435
COLD	-	-	-	-	52 129	(52)	–	–	52 077
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	–	–	–	56 500
TOTAL INVESTMENTS AND INTEREST					19 180 813	–	(2 220 021)	1 074 184	18 166 140

Transfers and grants expenditure

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	4 255 124	4 727 836	4 660 151	4 432 252	4 577 909	(145 657)	-3.2%	4 660 151
Local Government Equitable Share	3 215 174	3 656 394	3 656 394	3 656 394	3 656 394	–	-	3 656 394
Finance Management grant	1 000	1 000	1 000	1 000	1 000	–	-	1 000
Fire Disasters Housing Project	–	–	5 004	4 988	5 004	(17)	-0.3%	5 004
Urban Settlements Development Grant	113 551	124 584	118 728	19 214	20 690	(1 476)	-7.1%	118 728
Energy Efficiency and Demand Side Management Grant	1 084	900	900	730	900	(170)	-18.9%	900
Dept. of Environ Affairs and Tourism	55	220	220	220	220	(0)	-0.1%	220
Expanded Public Works Programme	49 072	41 469	42 406	40 273	42 406	(2 133)	-5.0%	42 406
Public Transport Infrastructure & Systems Grant	3 860	52 233	–	–	–	–	-	–
Infrastructure Skills Development	9 318	10 446	10 446	10 446	10 446	–	-	10 446
Public Transport Network Grant	468 579	477 706	477 706	388 070	473 606	(85 536)	-18.1%	477 706
Informal Settlements Upgrading Partnership Grant	6 243	90 959	78 248	21 516	24 037	(2 521)	-10.5%	78 248
National Skills Fund	18 543	27 788	21 072	21 072	21 072	–	-	21 072
National Treasury General Budget Support	–	10 125	10 125	–	10 125	(10 125)	-100.0%	10 125
Programme And Project Preparation Support Grant	61 954	65 970	67 294	54 977	67 294	(12 317)	-18.3%	67 294
Public Employment Program (NT PEP)	154 365	156 000	156 000	201 593	230 106	(28 513)	-12.4%	156 000
Philippi Agri-Hub	9 591	–	–	–	–	–	-	–
Equitable Share: COVID 19 Relief	142 735	–	–	–	–	–	-	–
Regional Land Claims Commissioner	–	12 043	14 608	11 759	14 608	(2 849)	-19.5%	14 608
Provincial Government:	1 148 647	1 499 281	1 576 170	1 271 279	1 576 170	(304 892)	-19.3%	1 576 170
Cultural Affairs and Sport - Provincial Library Services	6 032	52 712	55 952	54 376	55 952	(1 577)	-2.8%	55 952
Cultural Affairs and Sport - Municipal Library Support	8 533	–	–	–	–	–	-	–
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	43 431	5 338	5 338	5 338	5 338	(0)	0.0%	5 338
Cultural Affairs and Sport - Provincial Others	–	–	396	396	396	–	-	396
Human Settlements - Human Settlement Development Grant	282 579	318 630	378 328	271 840	378 328	(106 488)	-28.1%	378 328
Health - TB	32 715	33 546	31 237	17 878	31 237	(13 359)	-42.8%	31 237
Health - ARV	300 980	316 834	316 834	240 031	316 834	(76 803)	-24.2%	316 834
Health - Nutrition	3 987	6 832	6 832	6 437	6 832	(395)	-5.8%	6 832
Health - Vaccines	112 443	117 033	102 598	86 959	102 598	(15 639)	-15.2%	102 598
Comprehensive Health	–	210 841	201 585	201 585	201 585	–	-	201 585
LEAP	313 951	400 000	395 750	339 445	395 750	(56 305)	-14.2%	395 750
Transport and Public Works - Provision for persons with special needs	10 019	10 000	10 015	10 015	10 015	–	-	10 015
Community Safety - Law Enforcement Auxiliary Services	3 667	2 852	4 167	4 159	4 167	(9)	-0.2%	4 167
Community Development Workers	1 925	1 034	1 756	1 470	1 756	(286)	-16.3%	1 756
Establishment and Support K9 unit	1 588	1 000	1 000	998	1 000	(2)	-0.2%	1 000
Public Employment Program (Provincial PEP)	–	–	3 285	3 285	3 285	0	0.0%	3 285
Public Transport Safety Grant	–	–	19 777	–	19 777	(19 777)	-100.0%	19 777
Schools Resource Officers	–	–	6 000	1 239	6 000	(4 761)	-79.3%	6 000
Municipal Library Services	–	–	23	23	23	–	-	23
Municipal accreditation and capacity building grant	8 871	10 000	10 000	10 000	10 000	–	-	10 000
Human Settlements - Informal Settlements	1 233	1 500	1 767	1 234	1 767	(533)	-30.2%	1 767
Law Enforcement Officers	2 209	–	–	–	–	–	-	–
Local Government Public Employment Support (PEP)	14 315	–	–	–	–	–	-	–
Financial Management Capacity Building Grant	169	–	–	–	–	–	-	–
Title Deeds Restoration Grant	–	11 129	23 529	14 571	23 529	(8 958)	-38.1%	23 529
Other grant providers:	12 426	33 055	73 438	32 625	73 438	(40 813)	-55.6%	73 438
CMTF	6 210	3 000	6 100	4 680	6 100	(1 420)	-23.3%	6 100
University of Connecticut	18	–	–	–	–	–	-	–
CID	6 198	7 704	9 192	7 256	9 192	(1 936)	-21.1%	9 192
KFW- Technical Assistance (GDB)	–	20 000	–	–	–	–	-	–
Orio	–	2 310	–	–	–	–	-	–
National Treasury - Interest	–	–	58 106	20 649	58 106	(37 457)	-64.5%	58 106
The Cape Academy for MST	–	41	41	41	41	–	-	41
Total operating expenditure of Transfers and Grants:	5 416 196	6 260 172	6 309 759	5 736 156	6 227 518	(491 362)	-7.9%	6 309 759

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	1 626 843	2 165 521	2 256 937	1 912 151	2 256 937	(344 786)	-15.3%	2 069 385
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	8 904	8 100	8 100	8 097	8 100	(3)	0.0%	8 097
National Treasury: Expanded Public Works Programme	699	937	—	—	—	—	—	—
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	449 154	458 053	537 144	438 340	537 144	(98 804)	-18.4%	469 265
National Treasury: Infrastructure Skills Development Grant	1 081	1 000	1 056	1 051	1 056	(5)	-0.5%	1 054
National Treasury: Local Government Restructuring Grant	59	217	—	—	—	—	—	—
National Treasury: Neighbourhood Development Partnership Grant	10 132	19 699	27 266	20 447	27 266	(6 819)	-25.0%	27 126
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	92 901	335 000	335 000	293 822	335 000	(41 178)	-12.3%	320 317
National Treasury: Urban Settlements Development Grant	751 509	840 960	846 816	731 103	846 816	(115 714)	-13.7%	801 519
Accreditation Development Support	209	—	—	—	—	—	—	—
Integrated City Development Grant	3 977	—	—	—	—	—	—	—
Transport: Public Transport Network Grant	307 787	501 555	501 555	419 291	501 555	(82 264)	-16.4%	442 007
Contributed Assets	432	—	—	—	—	—	—	—
Provincial Government:	29 609	5 492	11 147	11 071	11 147	(77)	-0.7%	11 081
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 725	5 492	5 674	5 664	5 674	(11)	-0.2%	5 673
Community Safety: Law Enforcement Advancement Plan	—	—	4 250	4 187	4 250	(63)	-1.5%	4 188
Provincial Government: Transport Safety and Compliance - Rail Safety	—	—	1 223	1 220	1 223	(3)	-0.3%	1 220
LEAP	19 216	—	—	—	—	—	—	—
Law Enforcement Officers	2 668	—	—	—	—	—	—	—
Contributed Assets	2 000	—	—	—	—	—	—	—
Other grant providers:	47 159	100 854	95 654	78 143	95 654	(17 511)	-18.3%	93 385
Other: Other	47 111	100 854	95 654	78 143	95 654	(17 511)	-18.3%	93 385
Contributed Assets	48	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants	1 703 611	2 271 867	2 363 739	2 001 365	2 363 739	(362 374)	-15.3%	2 173 850
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	7 119 807	8 532 039	8 673 498	7 737 521	8 591 257	(853 736)	-9.9%	8 483 610

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

Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	144 359	157 201	159 895	148 405	159 895	(11 491)	-7.2%	159 895
Pension and UIF Contributions	3 477	–	1 978	3 137	1 978	1 159	58.6%	1 978
Motor Vehicle Allowance	295	669	689	229	689	(461)	-66.8%	689
Cellphone Allowance	9 342	9 887	10 182	9 373	10 182	(809)	-7.9%	10 182
Other benefits and allowances	7 690	8 376	8 376	9 169	8 376	793	9.5%	8 376
Sub Total - Councillors	165 163	176 133	181 120	170 313	181 120	(10 807)	-6.0%	181 120
% increase		6.6%	9.7%					9.7%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	19 788	28 566	33 371	33 744	33 371	374	1.1%	33 371
Pension and UIF Contributions	1 055	8 326	2 421	2 670	2 421	249	10.3%	2 421
Medical Aid Contributions	103	47	205	209	205	5	2.2%	205
Performance Bonus	–	–	732	740	732	8	1.0%	732
Motor Vehicle Allowance	391	321	574	574	574	–	–	574
Cellphone Allowance	142	351	268	389	268	121	45.3%	268
Other benefits and allowances	46	48	148	149	148	1	0.7%	148
Sub Total - Senior Managers of Municipality	21 525	37 659	37 718	38 475	37 718	757	2.0%	37 718
% increase		75.0%	75.2%					75.2%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	10 380 988	12 061 394	11 524 778	10 897 508	11 524 778	(627 270)	-5.4%	11 524 778
Pension and UIF Contributions	1 571 622	2 099 245	1 825 857	1 674 262	1 825 857	(151 595)	-8.3%	1 825 857
Medical Aid Contributions	939 221	982 302	1 002 720	993 347	1 002 720	(9 372)	-0.9%	1 002 720
Overtime	963 851	864 989	1 054 944	1 096 900	1 054 944	41 955	4.0%	1 054 944
Motor Vehicle Allowance	220 390	233 564	239 237	233 425	239 237	(5 812)	-2.4%	239 237
Cellphone Allowance	33 910	37 655	38 291	36 897	38 291	(1 394)	-3.6%	38 291
Housing Allowances	58 989	61 907	63 664	62 919	63 664	(745)	-1.2%	63 664
Other benefits and allowances	358 828	370 019	399 354	419 310	399 354	19 956	5.0%	399 354
Payments in lieu of leave	87 368	114 406	123 274	99 369	123 274	(23 905)	-19.4%	123 274
Long service awards	60 152	151 391	151 318	89 484	151 318	(61 834)	-40.9%	151 318
Post-retirement benefit obligations	559 060	308 405	757 288	313 455	757 288	(443 832)	-58.6%	757 288
Sub Total - Other Municipal Staff	15 234 381	17 285 277	17 180 726	15 916 877	17 180 726	(1 263 848)	-7.4%	17 180 726
% increase		13.5%	12.8%					12.8%
Total Parent Municipality	15 421 068	17 499 069	17 399 564	16 125 666	17 399 564	(1 273 898)	-7.3%	17 399 564

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(11 491)	-7.2%	The variance is mainly due to unfilled vacancies over the reporting period under review.	-
Pension and UIF Contributions	1 159	58.6%	The variance is due to the misalignment of the budget as a result of TCOE structuring by councillors.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(461)	-66.8%	Immaterial variance.	-
Cellphone Allowance	(809)	-7.9%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	793	9.5%	The variance is due to the misalignment of the budget as a result of TCOE structuring by councillors.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	374	1.1%	The variance is as a result of 2022/23 allowances and upper limits as approved by the Minister per regulation post the January 2023 adjustments budget.	Budget shortfall will be absorbed from salaries & wages slippages.
Pension and UIF Contributions	249	10.3%	The variance is as a result of 2022/23 allowances and upper limits as approved by the Minister per regulation post the January 2023 adjustments budget.	Budget shortfall will be absorbed from salaries & wages slippages.
Medical Aid Contributions	5	2.2%	Immaterial variance.	-
Performance Bonus	8	1.0%	Immaterial variance.	-
Motor Vehicle Allowance	-	-	-	-
Cellphone Allowance	121	45.3%	As a result of back-dated cell phone allowances paid.	Budget shortfall will be absorbed from salaries & wages slippages.
Other benefits and allowances	1	0.7%	Immaterial variance.	-
Payments in lieu of leave	-	-	-	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(627 270)	-5.4%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects.	The City had 3613 vacancies as at 30 June 2023; 9647 positions were filled (2539 internal, 1196 external, 1761 rehired, 4151 EPWP) with 2675 terminations processed since the beginning of the financial year. The filling of vacancies is on-going and seasonal staff are appointed as and when required. The appointment of EPWP(Job Creation) workers through the roll-out of programmes as per approved Project Identification Documents (PID) is a continuous process.
Pension and UIF Contributions	(151 595)	-8.3%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Medical Aid Contributions	(9 372)	-0.9%	Immaterial variance.	-

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Overtime	41 955	4.0%	The variance is due to overspend on overtime within the Safety & Security Directorate, due to: a) Expanded operations necessitated during increased stages of load-shedding; and b) Higher visibility required across the City as well as further operations to increase road and public safety initiatives.	Budget realignment from savings to be used to address the over expenditure.
Motor Vehicle Allowance	(5 812)	-2.4%	Immaterial variance.	-
Cellphone Allowance	(1 394)	-3.6%	Immaterial variance.	-
Housing Allowances	(745)	-1.2%	Immaterial variance.	-
Other benefits and allowances	19 956	5.0%	The variance is mainly against standby allowances within the following directorates: 1. Safety & Security, due to the approval and implementation of the Fireman's Agreement in December 2022 resulting in an increase in operational- and on-call allowances; and 2. Water & Sanitation, as a result of an increase in standby staff required to adhere to service delivery turnaround times when attending to emergency breakdowns, sewage overflows and blockages due to pressure on ageing infrastructure and the impact of ongoing load-shedding.	Budget realignment from savings to be used to address the over expenditure.
Payments in lieu of leave	(23 905)	-19.4%	The variance is due to once off payments in lieu of leave to employees who retire/resign. This is difficult to plan accurately per monthly cycles. In addition, the portion relating to the pay-out of leave conversion of long service awards must still be reposted.	The expenditure relating to the leave pay-out of long service awards will be reposted to the correct GL account as part of the financial year-end processing.
Long service awards	(61 834)	-40.9%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan.	The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees.
Post-retirement benefit obligations	(443 832)	-58.6%	These obligations are linked to the retirement of qualifying employees and processed at year-end based on an actuarial valuation.	Year-end transactions are in progress and will be completed by mid July 2023.

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

Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands															
Cash Receipts By Source															
Property rates	888 427	1 259 229	926 226	916 521	844 543	888 243	809 878	914 129	878 229	971 176	932 205	955 156	11 116 304	11 707 835	12 408 436
Service charges - electricity revenue	1 419 838	1 626 905	1 539 023	1 443 458	1 325 976	1 294 042	1 245 040	1 111 846	1 545 928	759 750	1 409 215	1 381 076	17 180 090	19 554 675	21 835 930
Service charges - water revenue	318 622	294 537	285 071	292 109	309 761	313 644	339 213	338 124	388 947	312 502	353 680	330 564	3 785 149	3 915 535	4 297 279
Service charges - sanitation revenue	147 544	151 996	153 137	159 211	171 747	167 566	179 956	167 538	213 098	165 902	189 706	173 936	1 905 072	2 004 635	2 201 088
Service charges - refuse	130 504	123 297	115 299	117 316	120 216	118 599	86 290	115 604	98 625	113 220	128 479	127 207	1 217 181	1 351 013	1 466 414
Rental of facilities and equipment	20 048	21 891	18 344	23 325	23 732	16 862	25 666	18 060	19 004	25 050	25 503	73 076	311 046	324 797	338 965
Interest earned - external investments	95 521	98 666	93 203	114 623	116 629	110 330	126 049	112 531	120 502	117 282	120 906	186 677	1 263 260	1 119 454	970 357
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 240	17 215	25 453	20 269	21 126	20 771	16 682	15 956	16 313	13 516	16 794	15 198	298 709	304 511	306 932
Licences and permits	20 035	48 631	21 158	28 780	47 035	28 443	34 355	25 161	20 099	16 701	38 461	28 408	73 251	76 474	79 839
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	271 616	283 567	296 044
Transfers and Subsidies - Operational	1 525 823	566 731	92 131	155 271	340 399	1 246 191	475 333	348	1 702 818	161 153	36 354	-	6 383 866	6 454 997	6 693 166
Other revenue	141 411	1 130 187	233 712	90 720	321 392	1 162 425	90 171	1 068 749	866 370	130 529	156 535	95 420	3 555 498	3 472 498	3 579 018
Cash Receipts by Source	4 724 014	5 339 285	3 502 757	3 361 603	3 642 557	5 367 116	3 428 633	3 888 047	5 869 932	2 786 781	3 407 836	3 366 719	47 361 042	50 569 990	54 473 466
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	446 849	-	-	-	161 314	-	-	52 268	447 110	-	-	99 582	2 363 739	2 643 500	3 551 397
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	56 743	57 150	59 665
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	6 500 000	7 500 000
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	2 116 000	2 000 000	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	31 552	27 461	27 309
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	3 246	863	14
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	633 780	909 552	1 859 336
Total Cash Receipts by Source	5 170 863	5 339 285	3 502 757	3 361 603	3 803 871	5 367 116	3 428 633	3 940 314	6 317 042	2 786 781	3 407 836	5 582 301	52 450 102	60 708 515	67 471 188

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands															
Cash Payments by Type															
Employee related costs	1 288 581	1 280 575	1 276 704	1 306 504	1 981 075	1 345 926	1 340 441	1 348 165	1 346 961	1 383 564	1 354 686	1 322 963	16 698 255	18 125 309	19 168 994
Remuneration of councillors	13 132	18 076	13 453	13 394	13 392	13 478	13 445	13 474	13 368	13 432	13 396	13 362	181 700	184 204	192 463
Interest paid	27 970	–	139 273	–	40 356	133 267	25 428	3	136 580	16	37 973	132 591	673 367	737 329	1 259 772
Bulk purchases - Electricity	1 316 177	1 421 094	1 552 597	877 541	877 259	866 421	765 406	792 711	770 225	859 152	772 709	881 394	12 350 900	14 201 053	16 328 728
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	8 856 597	8 756 750	8 884 837
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	3 750	1 700	5 700	–	–	432 921	361 696	326 291
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses	2 304 505	787 444	1 207 705	1 044 322	1 156 239	1 474 340	805 815	937 301	1 315 968	1 201 810	1 102 914	1 771 977	4 925 462	4 941 184	5 046 792
Cash Payments by Type	4 950 364	3 507 190	4 189 731	3 241 760	4 068 320	3 833 431	2 950 535	3 095 405	3 584 803	3 463 674	3 281 677	4 122 287	44 119 201	47 307 525	51 207 877
Other Cash Flows/Payments by Type															
Capital assets	593 815	247 167	358 038	304 430	450 125	545 121	225 774	386 070	575 206	504 398	696 921	1 130 633	7 811 575	11 203 690	14 747 903
Repayment of borrowing	50 000	–	79 481	–	42 933	13 333	50 000	–	79 481	–	42 933	1 000 000	1 358 161	1 678 161	2 911 495
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	5 594 179	3 754 357	4 627 250	3 546 191	4 561 378	4 391 886	3 226 309	3 481 474	4 239 490	3 968 072	4 021 531	6 252 920	53 288 938	60 189 376	68 867 274
NET INCREASE/(DECREASE) IN CASH HELD	(423 316)	1 584 928	(1 124 493)	(184 588)	(757 508)	975 231	202 324	458 840	2 077 552	(1 181 291)	(613 695)	(670 618)	(838 836)	519 139	(1 396 086)
Cash/cash equivalents at the month/year beginning:	8 295 143	7 871 827	9 456 755	8 332 262	8 147 674	7 390 167	8 365 397	8 567 721	9 026 562	11 104 114	9 922 823	9 309 128	8 295 143	7 456 307	7 975 446
Cash/cash equivalents at the month/year end:	7 871 827	9 456 755	8 332 262	8 147 674	7 390 167	8 365 397	8 567 721	9 026 562	11 104 114	9 922 823	9 309 128	8 638 509	7 456 307	7 975 446	6 579 359

Capital expenditure trend

Month	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	36 569	148 857	51 448	49 895	51 448	1 553	3.0%	0.7%
August	219 800	282 132	257 430	353 332	308 878	(44 455)	-14.4%	4.7%
September	331 466	370 838	445 220	805 861	754 098	(51 763)	-6.9%	10.7%
October	409 474	476 660	341 854	1 163 247	1 095 952	(67 295)	-6.1%	15.5%
November	431 250	472 116	475 759	1 620 074	1 571 711	(48 363)	-3.1%	21.6%
December	458 885	497 537	502 040	2 165 195	2 073 750	(91 444)	-4.4%	28.8%
January	205 701	403 823	332 773	2 438 058	2 406 524	(31 534)	-1.3%	32.5%
February	292 565	584 863	586 095	2 898 985	2 992 618	93 633	3.1%	38.6%
March	540 494	873 599	792 126	3 560 442	3 784 745	224 303	5.9%	47.4%
April	438 795	716 326	787 941	4 118 994	4 572 686	453 692	9.9%	54.9%
May	551 302	902 444	887 638	4 894 606	5 460 324	565 718	10.4%	65.2%
June	1 509 891	1 778 125	2 351 251	6 450 053	7 811 575	1 361 522	17.4%	85.9%
Total Capital expenditure	5 426 192	7 507 319	7 811 575					

Capital expenditure on new assets by asset class

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1 446 043	2 646 063	2 719 657	2 260 680	2 719 657	(458 977)	-16.9%	2 488 648
Roads Infrastructure	334 765	901 795	928 337	744 903	928 337	(183 434)	-19.8%	816 289
Roads	334 704	887 995	908 598	733 145	908 598	(175 453)	-19.3%	802 347
Road Structures	60	13 800	19 739	11 758	19 739	(7 981)	-40.4%	13 942
Storm water Infrastructure	116 603	178 245	211 797	179 130	211 797	(32 666)	-15.4%	192 438
Drainage Collection	116 603	178 245	211 797	179 130	211 797	(32 666)	-15.4%	192 438
Electrical Infrastructure	249 766	349 071	344 200	313 988	344 200	(30 212)	-8.8%	335 775
HV Substations	219 399	322 971	315 300	285 126	315 300	(30 174)	-9.6%	306 911
LV Networks	30 367	26 100	28 900	28 862	28 900	(38)	-0.1%	28 863
Water Supply Infrastructure	291 468	555 602	520 929	416 224	520 929	(104 705)	-20.1%	489 129
Reservoirs	118 992	331 830	311 541	250 309	311 541	(61 232)	-19.7%	295 730
Pump Stations	–	4 110	5 442	4 037	5 442	(1 405)	-25.8%	5 001
Water Treatment Works	3 325	7 500	5 000	4 995	5 000	(5)	-0.1%	4 995
Bulk Mains	46 022	30 000	23 951	17 684	23 951	(6 267)	-26.2%	23 831
Distribution	123 130	182 162	174 995	139 200	174 995	(35 796)	-20.5%	159 572
Sanitation Infrastructure	317 052	339 480	340 467	270 091	340 467	(70 376)	-20.7%	298 501
Reticulation	96 089	141 632	168 327	137 848	168 327	(30 479)	-18.1%	153 150
Waste Water Treatment Works	220 963	197 848	172 140	132 244	172 140	(39 896)	-23.2%	145 351
Solid Waste Infrastructure	90 848	209 388	250 748	233 048	250 748	(17 700)	-7.1%	236 481
Landfill Sites	90 848	209 388	250 748	233 048	250 748	(17 700)	-7.1%	236 481
Coastal Infrastructure	–	10 675	30 955	24 217	30 955	(6 738)	-21.8%	28 129
Promenades	–	10 675	30 955	24 217	30 955	(6 738)	-21.8%	28 129
Information and Communication Infrastructure	45 541	101 807	92 225	79 078	92 225	(13 146)	-14.3%	91 908
Data Centres	32 856	45 192	43 785	42 074	43 785	(1 711)	-3.9%	43 525
Core Layers	11 602	55 204	46 430	35 002	46 430	(11 428)	-24.6%	46 380
Distribution Layers	1 084	1 412	2 009	2 002	2 009	(7)	-0.3%	2 002
Community Assets	243 028	202 981	239 846	214 705	239 846	(25 141)	-10.5%	228 039
Community Facilities	243 028	196 916	239 781	214 640	239 781	(25 141)	-10.5%	227 974
Halls	108	–	–	–	–	–	–	–
Centres	–	18 234	5 360	–	5 360	(5 360)	-100.0%	471
Clinics/Care Centres	13 436	–	428	428	428	–	–	428
Libraries	10 121	11 793	11 972	11 972	11 972	–	–	11 972
Public Open Space	106	4 193	3 734	2 851	3 734	(883)	-23.7%	3 548
Nature Reserves	14 333	6 400	10 261	6 986	10 261	(3 274)	-31.9%	9 690
Markets	1 447	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	203 477	156 296	208 026	192 403	208 026	(15 624)	-7.5%	201 865
Sport and Recreation Facilities	–	6 065	65	65	65	–	–	65
Outdoor Facilities	–	6 065	65	65	65	–	–	65
Other assets	46 817	81 272	89 826	85 233	89 826	(4 593)	-5.1%	86 739
Operational Buildings	45 625	72 579	81 385	77 467	81 385	(3 917)	-4.8%	78 324
Municipal Offices	35 630	70 159	79 671	75 925	79 671	(3 746)	-4.7%	76 611
Workshops	9 994	2 420	1 714	1 543	1 714	(171)	-10.0%	1 713
Housing	1 192	8 693	8 441	7 766	8 441	(675)	-8.0%	8 415
Social Housing	1 192	8 693	8 441	7 766	8 441	(675)	-8.0%	8 415
Intangible Assets	12 957	45 026	67 877	60 298	67 877	(7 579)	-11.2%	64 653
Licences and Rights	12 957	45 026	67 877	60 298	67 877	(7 579)	-11.2%	64 653
Water Rights	19	150	175	–	175	(175)	-100.0%	175
Computer Software and Applications	12 938	44 876	67 702	60 298	67 702	(7 404)	-10.9%	64 478
Computer Equipment	105 652	101 622	153 085	142 012	153 085	(11 074)	-7.2%	147 899
Computer Equipment	105 652	101 622	153 085	142 012	153 085	(11 074)	-7.2%	147 899
Furniture and Office Equipment	14 977	16 213	33 198	21 540	33 198	(11 658)	-35.1%	27 336
Furniture and Office Equipment	14 977	16 213	33 198	21 540	33 198	(11 658)	-35.1%	27 336
Machinery and Equipment	132 436	116 725	152 400	134 313	152 400	(18 087)	-11.9%	144 207
Machinery and Equipment	132 436	116 725	152 400	134 313	152 400	(18 087)	-11.9%	144 207
Transport Assets	103 651	256 111	205 764	205 578	205 764	(186)	-0.1%	205 578
Transport Assets	103 651	256 111	205 764	205 578	205 764	(186)	-0.1%	205 578
Land	125 646	167 529	53 676	39 801	53 676	(13 875)	-25.8%	27 411
Land	125 646	167 529	53 676	39 801	53 676	(13 875)	-25.8%	27 411
Total Capital Expenditure on new assets	2 231 208	3 633 542	3 715 331	3 164 162	3 715 331	(551 169)	-14.8%	3 420 511

Capital expenditure on renewal of existing assets by asset class

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	1 127 351	1 304 889	1 375 970	1 125 760	1 375 970	(250 210)	-18.2%	1 253 560
Roads Infrastructure	140 954	140 280	93 144	58 182	93 144	(34 962)	-37.5%	63 089
Roads	133 486	138 280	91 921	56 959	91 921	(34 962)	-38.0%	61 866
Road Structures	7 468	2 000	1 223	1 223	1 223	-	-	1 223
Storm water Infrastructure	5 061	7 991	17 653	8 641	17 653	(9 011)	-51.0%	13 445
Drainage Collection	5 061	7 991	17 653	8 641	17 653	(9 011)	-51.0%	13 445
Electrical Infrastructure	384 403	383 657	397 374	385 246	397 374	(12 128)	-3.1%	389 466
HV Substations	95 857	121 990	136 910	129 274	136 910	(7 636)	-5.6%	131 696
MV Substations	39 026	38 000	14 418	13 768	14 418	(650)	-4.5%	13 876
MV Networks	181 660	139 286	172 086	169 920	172 086	(2 166)	-1.3%	170 955
LV Networks	67 860	84 380	73 960	72 284	73 960	(1 676)	-2.3%	72 939
Water Supply Infrastructure	236 649	318 135	321 358	231 707	321 358	(89 651)	-27.9%	295 639
Bulk Mains	77 471	55 000	72 157	44 560	72 157	(27 597)	-38.2%	60 405
Distribution	159 177	263 135	249 202	187 147	249 202	(62 054)	-24.9%	235 234
Sanitation Infrastructure	354 740	435 062	517 870	414 996	517 870	(102 874)	-19.9%	463 367
Pump Station	44 751	69 550	106 514	92 822	106 514	(13 692)	-12.9%	92 822
Reticulation	266 343	353 012	377 439	303 912	377 439	(73 527)	-19.5%	348 878
Waste Water Treatment Works	43 646	12 500	22 156	18 263	22 156	(3 894)	-17.6%	21 666
Outfall Sewers	-	-	11 761	-	11 761	(11 761)	-100.0%	-
Information and Communication Infrastructure	5 544	19 764	28 571	26 988	28 571	(1 583)	-5.5%	28 556
Data Centres	2 800	17 623	26 924	25 376	26 924	(1 548)	-5.8%	26 912
Core Layers	2 744	2 141	1 647	1 612	1 647	(35)	-2.1%	1 644
Community Assets	22 950	24 434	46 712	32 642	46 712	(14 071)	-30.1%	46 361
Community Facilities	22 153	24 434	46 712	32 642	46 712	(14 071)	-30.1%	46 361
Halls	5 586	7 000	12 186	10 469	12 186	(1 718)	-14.1%	12 186
Clinics/Care Centres	-	-	-	(1 533)	-	(1 533)	-100.0%	-
Libraries	7	-	-	-	-	-	-	-
Public Open Space	561	484	357	178	357	(179)	-50.2%	279
Markets	14 317	15 000	28 061	18 232	28 061	(9 829)	-35.0%	27 789
Taxi Ranks/Bus Terminals	1 681	1 950	6 108	5 296	6 108	(812)	-13.3%	6 107
Sport and Recreation Facilities	797	-	-	-	-	-	-	-
Outdoor Facilities	797	-	-	-	-	-	-	-
Heritage assets	899	-	90	90	90	-	-	90
Monuments	899	-	90	90	90	-	-	90
Other assets	84 826	11 065	35 271	28 638	35 271	(6 633)	-18.8%	29 360
Operational Buildings	25 473	9 426	15 666	11 985	15 666	(3 680)	-23.5%	12 619
Municipal Offices	22 605	9 026	11 500	7 930	11 500	(3 570)	-31.0%	8 536
Workshops	1 726	-	-	-	-	-	-	-
Laboratories	1 141	400	2 400	2 290	2 400	(110)	-4.6%	2 317
Depots	-	-	1 766	1 765	1 766	(1)	0.0%	1 765
Housing	59 354	1 639	19 606	16 653	19 606	(2 953)	-15.1%	16 741
Social Housing	59 354	1 639	19 606	16 653	19 606	(2 953)	-15.1%	16 741
Intangible Assets	8 124	10 150	9 293	8 802	9 293	(491)	-5.3%	9 091
Licences and Rights	8 124	10 150	9 293	8 802	9 293	(491)	-5.3%	9 091
Computer Software and Applications	8 124	10 150	9 293	8 802	9 293	(491)	-5.3%	9 091
Computer Equipment	74 265	68 350	92 785	82 491	92 785	(10 294)	-11.1%	85 045
Computer Equipment	74 265	68 350	92 785	82 491	92 785	(10 294)	-11.1%	85 045
Furniture and Office Equipment	4 962	13 035	16 673	6 483	16 673	(10 190)	-61.1%	6 877
Furniture and Office Equipment	4 962	13 035	16 673	6 483	16 673	(10 190)	-61.1%	6 877
Machinery and Equipment	46 277	81 937	98 030	71 272	98 030	(26 758)	-27.3%	72 536
Machinery and Equipment	46 277	81 937	98 030	71 272	98 030	(26 758)	-27.3%	72 536
Transport Assets	433 248	462 147	522 629	508 919	522 629	(13 711)	-2.6%	513 430
Transport Assets	433 248	462 147	522 629	508 919	522 629	(13 711)	-2.6%	513 430
Total Capital Expenditure on renewal of existing assets	1 802 902	1 976 006	2 197 453	1 865 096	2 197 453	(332 357)	-15.1%	2 016 351

Capital expenditure on upgrading of existing assets by asset class

Description R thousands	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	915 774	1 307 075	1 227 745	943 698	1 227 745	(284 048)	-23.1%	1 047 384
Roads Infrastructure	168 640	230 257	247 187	138 595	247 187	(108 592)	-43.9%	151 442
Roads	149 967	214 432	229 932	125 951	229 932	(103 981)	-45.2%	136 627
Road Structures	13 525	10 925	12 347	8 064	12 347	(4 283)	-34.7%	9 930
Road Furniture	5 148	4 900	4 908	4 580	4 908	(328)	-6.7%	4 885
Storm water Infrastructure	62 766	159 180	92 991	56 773	92 991	(36 218)	-38.9%	78 707
Drainage Collection	62 766	159 180	92 991	56 773	92 991	(36 218)	-38.9%	78 707
Electrical Infrastructure	52 874	187 000	163 070	159 003	163 070	(4 068)	-2.5%	159 003
HV Substations	52 874	187 000	163 070	159 003	163 070	(4 068)	-2.5%	159 003
Water Supply Infrastructure	85 562	13 500	16 950	16 861	16 950	(89)	-0.5%	16 950
Reservoirs	1 654	3 000	3 000	3 000	3 000	-	-	3 000
Distribution	83 908	10 500	13 950	13 861	13 950	(89)	-0.6%	13 950
Sanitation Infrastructure	469 666	530 040	535 888	419 549	535 888	(116 340)	-21.7%	480 086
Pump Station	-	4 650	4 650	3 574	4 650	(1 076)	-23.1%	4 063
Reticulation	34 667	1 500	4 950	4 861	4 950	(89)	-1.8%	4 950
Waste Water Treatment Works	434 999	523 890	526 288	411 114	526 288	(115 175)	-21.9%	471 073
Solid Waste Infrastructure	15 781	67 067	56 466	53 203	56 466	(3 263)	-5.8%	54 959
Landfill Sites	15 781	67 067	56 466	53 203	56 466	(3 263)	-5.8%	54 959
Coastal Infrastructure	16 582	55 522	59 304	46 903	59 304	(12 401)	-20.9%	50 374
Promenades	16 582	55 522	59 304	46 903	59 304	(12 401)	-20.9%	50 374
Information and Communication Infrastructure	43 904	64 509	55 889	52 811	55 889	(3 078)	-5.5%	55 863
Data Centres	18 669	6 418	2 886	2 880	2 886	(6)	-0.2%	2 886
Core Layers	25 234	58 091	53 003	49 931	53 003	(3 072)	-5.8%	52 977
Community Assets	233 232	207 001	214 798	139 204	214 798	(75 594)	-35.2%	187 816
Community Facilities	166 014	138 674	157 649	109 694	157 649	(47 955)	-30.4%	139 283
Halls	11 682	4 151	4 867	2 572	4 867	(2 295)	-47.2%	4 738
Centres	5 625	7 623	3 782	3 331	3 782	(451)	-11.9%	3 671
Clinics/Care Centres	39 594	38 435	41 080	27 593	41 080	(13 488)	-32.8%	40 447
Museums	7 342	-	236	236	236	-	-	236
Theatres	-	100	104	102	104	(3)	-2.5%	102
Libraries	1 073	2 662	2 355	2 045	2 355	(311)	-13.19%	2 354
Cemeteries/Crematoria	7 412	8 700	12 380	3 362	12 380	(9 017)	-72.8%	6 026
Public Open Space	59 775	44 732	41 661	31 634	41 661	(10 028)	-24.1%	37 523
Nature Reserves	1 965	2 297	10 112	6 388	10 112	(3 724)	-36.8%	6 764
Public Ablution Facilities	2 258	3 100	3 060	2 301	3 060	(759)	-24.8%	3 016
Taxi Ranks/Bus Terminals	29 288	26 873	38 011	30 131	38 011	(7 880)	-20.7%	34 407
Sport and Recreation Facilities	67 218	68 328	57 148	29 510	57 148	(27 638)	-48.4%	48 533
Indoor Facilities	26 364	23 500	23 307	11 434	23 307	(11 873)	-50.9%	21 709
Outdoor Facilities	40 853	44 828	33 841	18 076	33 841	(15 766)	-46.6%	26 824
Other assets	174 855	344 383	389 743	274 314	389 743	(115 428)	-29.6%	348 432
Operational Buildings	174 032	278 982	321 674	230 134	321 674	(91 540)	-28.5%	288 526
Municipal Offices	108 317	194 173	221 266	168 286	221 266	(52 980)	-23.9%	202 993
Workshops	65 715	84 810	100 408	61 848	100 408	(38 560)	-38.4%	85 534
Housing	822	65 401	68 068	44 181	68 068	(23 888)	-35.1%	59 906
Social Housing	822	65 401	68 068	44 181	68 068	(23 888)	-35.1%	59 906
Intangible Assets	11 507	21 683	41 266	40 211	41 266	(1 055)	-2.6%	40 656
Licences and Rights	11 507	21 683	41 266	40 211	41 266	(1 055)	-2.6%	40 656
Computer Software and Applications	11 507	21 683	41 266	40 211	41 266	(1 055)	-2.6%	40 656
Computer Equipment	54 520	8 359	12 669	12 549	12 669	(121)	-1.0%	12 580
Computer Equipment	54 520	8 359	12 669	12 549	12 669	(121)	-1.0%	12 580
Furniture and Office Equipment	696	300	308	307	308	(1)	-0.4%	308
Furniture and Office Equipment	696	300	308	307	308	(1)	-0.4%	308
Machinery and Equipment	1 499	8 968	12 262	10 514	12 262	(1 749)	-14.3%	12 236
Machinery and Equipment	1 499	8 968	12 262	10 514	12 262	(1 749)	-14.3%	12 236
Total Capital Expenditure on upgrading of existing assets	1 392 083	1 897 771	1 898 791	1 420 796	1 898 791	(477 995)	-25.2%	1 649 412

Expenditure on repairs and maintenance by asset class

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2 228 775	2 223 930	3 214 885	3 088 854	3 214 885	126 031	3.9%	3 214 885
Roads Infrastructure	604 829	708 812	741 040	609 048	741 040	131 991	17.8%	741 040
Roads	604 829	692 584	741 040	609 048	741 040	131 991	17.8%	741 040
Road Furniture	–	16 228	–	–	–	–	–	–
Storm water Infrastructure	–	148 037	–	–	–	–	–	–
Drainage Collection	–	148 037	–	–	–	–	–	–
Electrical Infrastructure	562 390	596 334	670 878	673 769	670 878	(2 892)	-0.4%	670 878
Power Plants	17 151	20 757	77 687	71 347	77 687	6 341	8.2%	77 687
HV Substations	30 975	31 706	31 041	36 395	31 041	(5 354)	-17.2%	31 041
MV Substations	389 390	–	415 762	426 527	415 762	(10 765)	-2.6%	415 762
MV Networks	–	396 902	–	–	–	–	–	–
LV Networks	124 874	146 969	146 387	139 501	146 387	6 886	4.7%	146 387
Water Supply Infrastructure	438 319	381 434	497 096	488 709	497 096	8 387	1.7%	497 096
Boreholes	2	–	3 350	82	3 350	3 268	97.6%	3 350
Reservoirs	28 346	42 589	29 223	38 395	29 223	(9 173)	-31.4%	29 223
Pump Stations	68 945	28 875	71 104	81 122	71 104	(10 018)	-14.1%	71 104
Water Treatment Works	49 428	25 029	42 928	51 963	42 928	(9 034)	-21.0%	42 928
Bulk Mains	7 455	237	53 267	15 430	53 267	37 837	71.0%	53 267
Distribution	284 144	284 704	297 223	301 717	297 223	(4 494)	-1.5%	297 223
Sanitation Infrastructure	620 607	373 761	731 560	749 098	731 560	(17 538)	-2.4%	731 560
Reticulation	460 904	212 654	520 991	519 759	520 991	1 232	0.2%	520 991
Waste Water Treatment Works	153 223	156 129	201 928	219 810	201 928	(17 882)	-8.9%	201 928
Outfall Sewers	6 480	4 978	8 642	9 529	8 642	(888)	-10.3%	8 642
Solid Waste Infrastructure	2 631	11 558	12 162	2 201	12 162	9 961	81.9%	12 162
Landfill Sites	2 631	9 556	12 162	2 201	12 162	9 961	81.9%	12 162
Waste Processing Facilities	–	2 002	–	–	–	–	–	–
Rail Infrastructure	–	–	562 149	566 028	562 149	(3 879)	2.1%	562 149
MV Substations	–	–	415 762	426 527	415 762	(10 765)	-2.6%	415 762
LV Networks	–	–	146 387	139 501	146 387	6 886	4.7%	146 387
Coastal Infrastructure	–	3 994	–	–	–	–	–	–
Promenades	–	3 994	–	–	–	–	–	–
Community Assets	580 807	581 473	526 621	489 151	526 621	37 470	7.1%	526 621
Community Facilities	146 832	486 075	79 673	84 356	79 673	(4 683)	-5.9%	79 673
Halls	58 648	9 712	37 990	40 012	37 990	(2 022)	-5.3%	37 990
Centres	9 671	4 603	574	220	574	354	61.7%	574
Clinics/Care Centres	24 123	13 399	5 041	2 381	5 041	2 660	52.8%	5 041
Fire/Ambulance Stations	713	4 879	2 794	1 726	2 794	1 068	38.2%	2 794
Testing Stations	–	11 795	–	–	–	–	–	–
Libraries	18 232	29 092	2 999	2 259	2 999	740	24.7%	2 999
Cemeteries/Crematoria	22 074	33 747	16 121	22 508	16 121	(6 387)	-39.6%	16 121
Public Open Space	–	356 123	–	–	–	–	–	–
Nature Reserves	3 187	5 606	5 793	4 530	5 793	1 263	21.8%	5 793
Public Ablution Facilities	7 741	13 967	5 969	6 639	5 969	(670)	-11.2%	5 969
Markets	2 442	3 151	2 392	4 079	2 392	(1 688)	-70.6%	2 392
Sport and Recreation Facilities	433 976	95 399	446 948	404 795	446 948	42 153	9.4%	446 948
Indoor Facilities	1 042	13 540	4	46	4	(42)	-973.8%	4
Outdoor Facilities	432 934	81 858	446 944	404 749	446 944	42 195	9.4%	446 944
Heritage assets	69	2 832	543	43	543	500	92.0%	543
Works of Art	69	–	543	43	543	500	92.0%	543
Other Heritage	–	2 832	–	–	–	–	–	–

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Investment properties	230	6 639	668	555	668	113	16.9%	668
Revenue Generating	228	6 629	658	517	658	140	21.3%	658
Improved Property	228	6 629	658	517	658	140	21.3%	658
Non-revenue Generating	1	10	11	38	11	(27)	-258.4%	11
Unimproved Property	1	10	11	38	11	(27)	-258.4%	11
Other assets	192 275	266 277	209 842	230 311	209 842	(20 469)	-9.8%	209 842
Operational Buildings	192 275	247 129	209 842	230 311	209 842	(20 469)	-9.8%	209 842
Municipal Offices	189 328	222 246	168 523	205 802	168 523	(37 279)	-22.1%	168 523
Workshops	–	21 879	–	–	–	–	–	–
Laboratories	2 116	3 004	2 786	3 964	2 786	(1 178)	-42.3%	2 786
Training Centres	786	–	646	864	646	(218)	-33.7%	646
Depots	45	–	37 887	19 681	37 887	18 206	48.1%	37 887
Housing	–	19 148	–	–	–	–	–	–
Social Housing	–	19 148	–	–	–	–	–	–
Computer Equipment	199 261	431 201	327 749	304 309	327 749	23 440	7.2%	327 749
Computer Equipment	199 261	431 201	327 749	304 309	327 749	23 440	7.2%	327 749
Furniture and Office Equipment	830 169	334 180	892 757	791 743	892 757	101 014	11.3%	892 757
Furniture and Office Equipment	830 169	334 180	892 757	791 743	892 757	101 014	11.3%	892 757
Machinery and Equipment	–	393 019	–	–	–	–	–	–
Machinery and Equipment	–	393 019	–	–	–	–	–	–
Transport Assets	436 693	520 676	495 270	479 292	495 270	15 978	3.2%	495 270
Transport Assets	436 693	520 676	495 270	479 292	495 270	15 978	3.2%	495 270
Total Repairs and Maintenance Expenditure	4 468 279	4 760 227	5 668 335	5 384 259	5 668 335	284 076	5.0%	5 668 335

Depreciation by asset class

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 327 019	1 403 827	1 440 018	1 447 160	1 440 018	(7 141)	-0.50%	1 440 018
Roads Infrastructure	448 397	469 209	471 394	474 102	471 394	(2 707)	-0.57%	471 394
Roads	419 050	440 104	439 613	441 852	439 613	(2 239)	-0.51%	439 613
Road Structures	12 168	12 357	12 502	12 553	12 502	(51)	-0.41%	12 502
Road Furniture	17 179	16 748	19 279	19 697	19 279	(418)	-2.17%	19 279
Storm water Infrastructure	62 098	63 973	64 945	64 945	64 945	-	-	64 945
Drainage Collection	62 098	63 973	64 945	64 945	64 945	-	-	64 945
Electrical Infrastructure	297 462	312 102	320 359	320 415	320 359	(57)	-0.02%	320 359
Power Plants	8 179	8 175	8 180	8 180	8 180	-	-	8 180
HV Substations	19 795	26 913	20 881	20 925	20 881	(44)	-0.21%	20 881
MV Substations	64 272	65 170	70 335	70 335	70 335	-	-	70 335
MV Networks	119 413	123 253	125 346	125 357	125 346	(11)	-0.01%	125 346
LV Networks	85 803	88 591	95 617	95 618	95 617	(1)	0.00%	95 617
Water Supply Infrastructure	195 524	220 610	207 453	209 719	207 453	(2 266)	-1.09%	207 453
Reservoirs	25 370	27 582	26 243	26 249	26 243	(6)	-0.02%	26 243
Pump Stations	9 789	9 570	10 559	10 689	10 559	(130)	-1.23%	10 559
Water Treatment Works	12 461	11 564	12 977	13 154	12 977	(177)	-1.36%	12 977
Bulk Mains	3 022	6 571	3 022	3 022	3 022	-	-	3 022
Distribution	144 882	165 323	154 652	156 606	154 652	(1 954)	-1.26%	154 652
Sanitation Infrastructure	181 734	192 062	215 048	215 988	215 048	(941)	-0.44%	215 048
Pump Station	6 966	9 831	13 676	13 676	13 676	-	-	13 676
Reticulation	67 905	70 547	81 297	82 060	81 297	(764)	-0.94%	81 297
Waste Water Treatment Works	102 119	106 943	115 332	115 508	115 332	(177)	-0.15%	115 332
Outfall Sewers	4 743	4 741	4 743	4 743	4 743	-	-	4 743
Solid Waste Infrastructure	40 433	41 455	51 032	51 894	51 032	(863)	-1.69%	51 032
Landfill Sites	32 154	33 176	39 860	40 675	39 860	(815)	-2.05%	39 860
Waste Processing Facilities	8 280	8 280	11 171	11 219	11 171	(48)	-0.43%	11 171
Coastal Infrastructure	5 900	6 063	5 979	5 979	5 979	-	-	5 979
Promenades	5 900	6 063	5 979	5 979	5 979	-	-	5 979
Information and Communication Infrastructure	95 470	98 354	103 809	104 117	103 809	(308)	-0.30%	103 809
Data Centres	42 239	43 485	46 663	46 789	46 663	(126)	-0.27%	46 663
Core Layers	49 922	51 329	53 836	54 032	53 836	(195)	-0.36%	53 836
Distribution Layers	3 310	3 540	3 310	3 296	3 310	14	0.42%	3 310
Community Assets	346 375	350 275	345 537	349 410	345 537	(3 874)	-1.12%	345 537
Community Facilities	128 611	132 368	126 999	130 708	126 999	(3 710)	-2.92%	126 999
Halls	4 186	4 296	4 464	4 477	4 464	(13)	-0.30%	4 464
Centres	4 368	4 526	4 535	4 560	4 535	(25)	-0.55%	4 535
Clinics/Care Centres	7 396	8 734	7 953	8 064	7 953	(111)	-1.40%	7 953
Fire/Ambulance Stations	2 696	2 696	2 696	2 696	2 696	-	-	2 696
Testing Stations	1 508	1 508	1 508	1 508	1 508	-	-	1 508
Museums	340	505	340	340	340	-	-	340
Theatres	112	112	112	112	112	-	-	112
Libraries	18 197	15 649	14 105	17 628	14 105	(3 523)	-24.98%	14 105
Cemeteries/Crematoria	4 712	4 802	4 814	4 814	4 814	-	-	4 814
Public Open Space	14 997	17 045	15 075	15 075	15 075	-	-	15 075
Nature Reserves	486	1 618	486	486	486	-	-	486
Public Ablution Facilities	2 933	3 005	3 088	3 119	3 088	(31)	-1.01%	3 088
Markets	1 835	1 845	2 878	2 881	2 878	(3)	-0.11%	2 878
Airports	1	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	64 846	66 027	64 946	64 949	64 946	(3)	0.00%	64 946
Sport and Recreation Facilities	217 764	217 907	218 538	218 702	218 538	(164)	-0.07%	218 538
Indoor Facilities	11 515	11 688	12 504	12 538	12 504	(34)	-0.27%	12 504
Outdoor Facilities	206 249	206 219	206 034	206 164	206 034	(129)	-0.06%	206 034

Table continues on next page.

City of Cape Town: S52 Annexure A – 2023 Q4 (June 2023 – Provisional Results)

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1 714	1 714	1 714	1 714	1 714	-	-	1 714
Revenue Generating	1 714	1 714	1 714	1 714	1 714	-	-	1 714
Improved Property	1 714	1 714	1 714	1 714	1 714	-	-	1 714
<u>Other assets</u>	344 791	343 021	355 865	360 773	355 865	(4 908)	-1.38%	355 865
Operational Buildings	238 050	230 312	248 675	253 566	248 675	(4 891)	-1.97%	248 675
Municipal Offices	201 374	191 970	210 747	215 415	210 747	(4 668)	-2.22%	210 747
Workshops	35 689	37 313	36 810	36 980	36 810	(170)	-0.46%	36 810
Laboratories	651	679	662	662	662	-	-	662
Training Centres	289	303	410	462	410	(52)	-12.74%	410
Depots	47	47	47	47	47	-	-	47
Housing	106 741	112 709	107 189	107 206	107 189	(17)	-0.02%	107 189
Social Housing	106 741	112 709	107 189	107 206	107 189	(17)	-0.02%	107 189
<u>Biological or Cultivated Assets</u>	192	179	169	169	169	-	-	169
Biological or Cultivated Assets	192	179	169	169	169	-	-	169
<u>Intangible Assets</u>	157 679	126 444	137 110	133 700	137 110	3 409	2.49%	137 110
Licences and Rights	157 679	126 444	137 110	133 700	137 110	3 409	2.49%	137 110
Water Rights	-	8	-	-	-	-	-	-
Computer Software and Applications	107 517	115 160	125 834	122 425	125 834	3 409	2.71%	125 834
Unspecified	50 162	11 276	11 276	11 276	11 276	-	-	11 276
<u>Computer Equipment</u>	230 410	239 525	255 845	239 455	255 845	16 391	6.41%	255 845
Computer Equipment	230 410	239 525	255 845	239 455	255 845	16 391	6.41%	255 845
<u>Furniture and Office Equipment</u>	61 425	60 464	64 371	63 434	64 371	936	1.45%	64 371
Furniture and Office Equipment	61 425	60 464	64 371	63 434	64 371	936	1.45%	64 371
<u>Machinery and Equipment</u>	159 650	182 145	187 039	167 668	187 039	19 371	10.36%	187 039
Machinery and Equipment	159 650	182 145	187 039	167 668	187 039	19 371	10.36%	187 039
<u>Transport Assets</u>	411 971	477 431	459 238	449 987	459 238	9 251	2.01%	459 238
Transport Assets	411 971	477 431	459 238	449 987	459 238	9 251	2.01%	459 238
<u>Land</u>	25 413	23 198	23 198	-	23 198	23 198	100.00%	23 198
Land	25 413	23 198	23 198	-	23 198	23 198	100.00%	23 198
Total Depreciation	3 066 639	3 208 222	3 270 102	3 213 471	3 270 102	56 632	1.73%	3 270 102

MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR)

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

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

The MCCR further requires municipalities and municipal entities to either develop or review their cost containment policies. The City's Cost Containment policy was approved by Council at the meeting held on 31 May 2023. The cost containment policies of the City's entities have been approved by their respective board of directors.

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

City of Cape Town

Cost Containment In-Year Report				
Measures	2022/23 Current Budget	Q4 2023		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	9 974 245	9 974 245	9 738 575	<p>This category includes EPWP/Mayor's Job Creation Programme (MJCP) staff, all non-permanent staff including library staff, health- and seasonal workers, apprenticeships and learnerships, and contracted services i.e. professional- and advisory services, and contractors.</p> <p>Consultants are used for various repairs and maintenance programs, outsourced administrative support and medical staff, and for professional- and advisory services.</p> <p>Requests for the use of consultants must be supported by the relevant executive director or senior manager.</p>
Vehicle used for political office-bearers	-	-	-	No provision against this category in the current financial year.
Travel and Subsistence	23 361	23 361	17 914	<p>The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>The YTD expenditure relates largely to claims submitted by staff, who do not receive an allowance for essential users or participate in a structured travel allowance, using their own vehicles for business purposes.</p>
Domestic Accommodation	1 909	1 909	717	<p>The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>Online conferences, meetings, events and training are explored or recommended first, and in-person events are approved strictly in accordance with the City's Cost Containment Policy.</p>

Table continues on next page.

Cost Containment In-Year Report				
Measures	2022/23 Current Budget	Q4 2023		Comment
		Budget	Actual	
	R Thousand			
Sponsorships, events and Catering	265 640	265 640	236 544	<p>Sponsorships (consisting of grants-in-aid and sponsorships): All grant-in-aid applications are subject to a screening process to ensure that allocations recommended by the relevant delegated authority comply with the City’s Grant-in-aid Policy as well as other relevant policies.</p> <p>Sponsorships are allocations made to organisations who support the City's strategic objectives. Memoranda of Agreements, indicating clear deliverables, are signed with all organisations and payments are made in tranches based on outcomes of agreed deliverables.</p> <p>Events: An ad-hoc committee facilitates selection of events and makes recommendations to the Executive Mayor on which events the City may support in terms of the City's Integrated Development Plan (IDP), and Events Policy.</p> <p>Catering: The City’s Catering & Beverage Provision Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>The YTD expenditure relates largely to payments for annual- and ad hoc allocations to support specific programs/events aligned to the City's IDP and strategic objectives, such as the Cape Town Stadium and Tourism Development Management.</p>

Table continues on next page.

Cost Containment In-Year Report				
Measures	2022/23 Current Budget	Q4 2023		Comment
		Budget	Actual	
	R Thousand			
Communication	85 326	85 326	75 150	The City, as far as possible, uses newspapers with a readership base predominantly within the City's geographical area and also focuses on community newspapers. The function is centralised within the Corporate Services Directorate and is managed by the Communication Department so as to ensure stricter controls, which include the following measures: a) Reducing the number and scale of communication campaigns; b) Reducing the size and range of print- and radio advertising; c) Shifting advertising to the digital space from traditional print and radio; and d) Increasing the use of social media as a communication tool using insourced resources.
Other related expenditure items - Conferences & Seminars	2 517	2 517	763	The City's Systems and Procedures for attendance of seminars, external meetings/workshops and conferences sets out cost containment measures, which are strictly adhered to within the City. The YTD expenditure relates to online events as online conferences, meetings, events and training are recommended and explored first. In-person events are approved strictly according to the City's Cost Containment Policy.

Table continues on next page.

Cost Containment In-Year Report				
Measures	2022/23 Current Budget	Q4 2023		Comment
		Budget	Actual	
	R Thousand			
Other related expenditure items - Overtime	1 058 697	1 058 697	1 096 767	<p>The City's Overtime Policy sets out the applicable cost containment measures, which include:</p> <p>a) Guidelines for administration of overtime work on Sundays and public holidays;</p> <p>b) Application and approval process management;</p> <p>c) Approval of overtime work and payment by officials with delegated authority; and</p> <p>d) Monitoring and reviewing provisions and justification of overtime expenditure by relevant directors.</p> <p>Directorates have implemented strict measures to manage overtime and closely monitor the amount of overtime operational staff may claim each month.</p> <p>The YTD expenditure is largely as a result of emergency overtime worked due to:</p> <p>1. Increased demand for law enforcement visibility during loadshedding; and</p> <p>2. Higher visibility to increase road and public safety initiatives.</p>

Table continues on next page.

Cost Containment In-Year Report				
Measures	2022/23 Current Budget	Q4 2023		Comment
		Budget	Actual	
	R Thousand			
Other related expenditure items - Office furniture	15 377	15 377	10 504	The City's Corporate Office Furniture & Associated Equipment Policy seeks to exercise frugality by managing the utilisation of existing redundant office furniture before new office furniture may be procured. The policy stipulates that the relevant delegated official must scrutinise the City's 'used furniture inventory' depository before any new furniture is procured, and must sign a declaration form confirming that this process has been followed. The budget for office furniture was further reduced as funds were re-prioritised.
Total	11 427 072	11 427 072	11 176 935	

Cape Town International Convention Centre

Cost Containment In-Year Report				
Measures	2022/23 Current budget	Q4 2023		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	6 437	6 437	5 408	The contracts for the internal audit, legal services, labour related and customer satisfactory surveys are included in the costs. The CTICC does not possess the skillsets required in-house.
Travel and Subsistence	2 756	2 756	2 310	Bookings for local- and international travel and international accommodation for sales trips, events and conferences are made through an agent with the applicable National Treasury (NT) code used for bookings. Attendance of events are an integral part of the entity's business strategy to grow revenue.
Domestic Accommodation	109	109	96	All bookings are made using the applicable NT code. The attendance of events are an integral part of the entity's business strategy to grow revenue.
Sponsorships, events and Catering	545	545	522	The entity's business model is based on good client relations and there is regular interaction with clients and conference organisations to showcase the CTICC through various Client and Stakeholder Relationship Management (CRM) events.
Communication	1 460	1 460	1 235	The NT transversal contract is used by the entity. The rates on the NT contract are lower than what were used in the budget.
Other related expenditure items - Conferences & Seminars	-	-	-	No budget or expenditure for the reporting period.
Other related expenditure items - Overtime	964	964	2 066	This category includes overtime, night shift allowances, Sunday, and public holiday pay. The higher than anticipated expenditure relates to the full return of events after the COVID-19 restrictions were removed, which required staff to work overtime, public holidays and weekends. This was not included in the budget projections.
Other related expenditure items - Office furniture	-	-	-	No budget or expenditure for the reporting period.
Total	12 271	12 271	11 636	

Cape Town Stadium

Cost Containment In-Year Report				
Measures	2022/23 Current Budget	Q4 2023		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	1 636	1 636	653	<p>Expenditure in this category facilitates the entity's objectives, inter alia, to commercialise in terms of the Service Delivery Agreement (SDA). Expenditure incurred relates to the services rendered by the following consultants:</p> <p>Spot Custom Communications and MMS Communications SA (Pty) Ltd - Editing and design of the Integrated Annual Report for the 2022 financial year-end.</p> <p>LS Communications (Pty) Ltd t/a Hello FCB - Public relations projects i.e website and social media design posts.</p> <p>Tandym Print (Pty) Ltd - Printing the Integrated Annual Report (IAR) as well as DHL brochures.</p> <p>SAIL Rights Commercialisation (Pty) Ltd - DHL naming rights evaluation for year 1 of the contract.</p> <p>Moore CT Forensic Services (Pty) Ltd - Conduct due diligence for all new tenders.</p> <p>Oligvy South Africa (Pty) Ltd - Artwork and design of the Business Lounge brochures and sales collateral as well as public relations work.</p> <p>Raft Consulting (Pty) Ltd - Tax related matters, specifically relating to VAT disputes with SARS.</p> <p>Due to cost saving measures implemented by the entity, the need for consultants was lower than anticipated for the period under review.</p>
Travel and Subsistence	148	148	79	<p>The Chief Operating Officer (COO) was required to travel to Amsterdam, Netherlands to attend the International Project Management Association Awards during November 2022.</p> <p>The Head: Events, and Senior Superintendent: Infrastructure were required to travel to Johannesburg to attend the Africa Cares Women's Tennis Challenge during December 2022. The event organiser had approached and invited stadium management to this event to access the technical and event operational feasibility of hosting the event in Cape Town in 2023.</p> <p>The Head: SCM was required to travel to Arniston to attend the Annual Supply Chain Management Indaba, hosted by the Western Cape Provincial Treasury during December 2022.</p>

Table continues on next page.

Cost Containment In-Year Report				
Measures	2022/23 Current Budget	Q4 2023		Comment
		Budget	Actual	
	R Thousand			
Domestic Accommodation	8	8	8	The expenditure incurred was for the the Head: Events, and Senior Superintendent: Infrastructure were required to travel to Johannesburg to attend the Africa Cares Women's Tennis Challenge during December 2022. The event organiser had approached and invited stadium management to this event to access the technical and event operational feasibility of hosting the event in Cape Town in 2023.
Sponsorships, events and Catering	163	163	452	Catering provided by Kouga Development Company t/a Circa for the CEO suite for various rugby matches as well as catering for CEO meetings and staff meals when staff are requested to assist at certain events. This expenditure was incurred to foster good business relationships between the entity and its stakeholders.Funds will be viremented to cover the shortfall.
Communication	258	258	160	An advertisement for the entity's tenders was placed in the Independent Newspapers and Media 24 during October and December 2022.
Other related expenditure items - Conferences & Seminars	133	133	-	No expenditure incurred for the period under review.
Other related expenditure items - Overtime	2 171	2 171	1 551	The Events, Commercial and Operations department staff are required to work overtime when the entity hosts certain events, which at times takes place after hours and over weekends.
Total	4 517	4 517	2 903	

QUALITY CERTIFICATE

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

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

for **quarter 4 of 2023** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

Print name LUNGELO MBANDAZAYO

Municipal Manager of City of Cape Town (CPT)

Signature 

Digitally signed by Lungelo
Mbandazayo
Date: 2023.07.13 15:23:56 +02'00'


















Date

































CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD














ANNEXURE B

















2022/23 Q4 Performance Report















2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above 		Above 		On target 		Below 		Well below 		AT - Annual Target				
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
Priority: Economic Growth														
1. Increased Jobs and Investment in the Cape Town economy	1.A Building plans (<500m2) approved within 30 days (%)	96%	97.90%		96%	99.10%		96%	97.60%		96%	70.30%		Spatial Planning and Environment R McGaffin
		Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: The target was exceeded as a result of sheer determination and performance management by the Plans Examiners and Approvers to get the "job done" over a protracted period. Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Data before 20th February 2023 was from a retired system (DAMS1) – Development Management implemented a new system in March 2023. Data is credible as best to the ability of the department and enhanced system. ERP (Enterprise resource planning) and Development Management are addressing residual data migration issues. Remedial Action: The directorate can only report on this indicator when the DAMS (Development Application Management System) system can provide reliable data reports during the new financial year.			
	1.B Building plans (>500m2) approved within 60 days (%)	96%	98.40%		96%	100.00%		96%	97.00%		96%	74.00%		Spatial Planning and Environment R McGaffin
		Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: The target was exceeded as a result of sheer determination and performance management by the Plans Examiners and Approvers to get the "job done" over a protracted period. Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Data before 20th February 2023 was from a retired system (DAMS1) – Development Management implemented a new system in March 2023. Data is credible as best to the ability of the department and enhanced system. ERP (Enterprise resource planning) and Development Management are addressing residual data migration issues. Remedial Action: The directorate can only report on this indicator when the DAMS (Development Application Management System) system can provide reliable data reports during the new financial year.			
	1.C Property Revenue clearance certificates issued within 10 working days (%)	93%	99.88%		93%	100.00%		93%	99.91%		93%	99.73%		Finance K Jacoby
		Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Maintain the momentum			










2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
1. Increased Jobs and Investment in the Cape Town economy	1.D Commercial electricity services applications finalised within industry standard timeframes (%)	95%	100%		95%	100%		95%	100%		95%	100%		Energy K Nassiep
	Reason for Variance: Above target			Reason for Variance: Above target			Reason for Variance: Above target			Reason for Variance: Above target				
	Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum				
	1.E Council approved trading plans developed or revised for informal trading (number)	N/A	2		2	4		4	5		8	8		Economic Growth R Gelderbloem
	Reason for Variance: 2 trading plans were approved earlier than the anticipated.			Reason for Variance: 2 trading plans were approved earlier than anticipated as per trading plan approval process.			Reason for Variance: Above target			Reason for Variance: On target				
	Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum				
1.F Regulatory Impact Assessments (RIA) Completed (number)	1	1		2	1		4	2		4	4		Economic Growth R Gelderbloem	
Reason for Variance: On target			Reason for Variance: It took longer than expected to attain access to external stakeholders to provide evidence for the Regular Impact Assessment.			Reason for Variance: The data received to inform the Regulatory Impact Assessments was not at the required standard and resulted in significant additional effort to align it as needed. Due to the number of stakeholders involved, the stakeholder engagement process took longer than anticipated.			Reason for Variance: On target					
Remedial Action: Maintain the momentum			Remedial Action: On-going monitoring. No remedial action is necessary at this stage.			Remedial Action: Stakeholder engagement process will be performed in parallel with other processes to fast track the completion process. The expected completion date is 28 April 2023.			Remedial Action: Maintain the momentum					

2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
1. Increased Jobs and Investment in the Cape Town economy	1.G Work opportunities created through Public Employment Programmes (Number) (NKPI)	7 500	16 342		15 000	25 854		27 500	30 197		35 000	36 378		Urban Waste Management L Mdunyelwa
		Reason for Variance: Line departments and directorates over achieved in the implementation of projects and creation of work opportunities. The target was reduced due to the uncertainties with the Covid-19 lockdown levels, regulations and related restrictions. The EPWP budgets were also reduced subsequently to fund the salary award.			Reason for Variance: The targets were set at a time when there was budget and Covid-related uncertainties. The target will be adjusted during the Mid-year review.			Reason for Variance: Above target			Reason for Variance: This is a provisional figure our final figure will only be available by the 17th July 2023.			
		Remedial Action: The targets will be adjusted during the mid-year adjustment process.			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain Momentum			
Priority: Basic Services														
2. Improved access to quality and reliable basic services	2.A Taps provided in informal settlements (number) (NKPI)	100	202		300	254		450	507		700	769		Water and Sanitation M Webster
		Reason for Variance: Additional tap installations to newly formed informal settlements were prioritised in order to minimise the number of settlements being provided with water via water tankers, therefore reducing the operational costs associated with this exercise. This subsequently resulted in the first quarter target for tap installations being exceeded.			Reason for Variance: Delays with the installation of new taps was due to material shortages in corporate stores.			Reason for Variance: Above target			Reason for Variance: Above target			
		Remedial Action: Maintain momentum			Remedial Action: A request for quotation (RFQ) has been initiated to source the materials (galvanised tees) required for the installations.			Remedial Action: Maintain momentum			Remedial Action: Maintain momentum			










2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
2. Improved access to quality and reliable basic services	2.B Toilets provided in informal settlements (number)(NKPI)	500	1 036		1 100	1 801		1 700	4 070		2 500	5 276		Water and Sanitation M Webster
		Reason for Variance: The roll-out of Portable Flush Toilets (PFT's) issued on a single household basis have a lower unit cost when compared to other sanitation typologies such as chemical toilets and Full Flush Toilets (FFT's). With the increased priority of providing toilets as an emergency relief measure to the recently invaded areas and the ongoing provision of additional toilets, the department has already exceeded its Quarter 1 target. In addition, the condemnation and replacement of toilets that reached the end of its lifespan has also contributed to overall toilet provision performance. Remedial Action: Maintain momentum			Reason for Variance: The roll-out of PFT's (Portable Flush Toilets) issued on a single household basis, have a lower unit cost when compared to other sanitation typologies such as chemical toilets and FFT's (Full Flush Toilets). Therefore, with the increased priority of providing toilets as an emergency relief measure to the recently invaded areas and the ongoing provision of additional toilets, the department exceeded its quarterly target. In addition, the condemnation and replacement of toilets that reached the end of its lifespan has also contributed to overall toilet provision performance Remedial Action: Maintain momentum			Reason for Variance: The roll-out of Portable Flush Toilets issued on a single household basis, have a lower unit cost when compared to other sanitation typologies such as chemical toilets and Full Flush Toilets. Therefore, with the increased priority of providing toilets as an emergency relief measure to the recently invaded areas and the ongoing provision of additional toilets, the department exceeded its quarterly target. In addition, the condemnation and replacement of toilets that reached the end of its lifespan has also contributed to overall toilet provision performance. Remedial Action: Maintain momentum			Reason for Variance: The rollout of PFT's issued on a single household basis, has a lower unit cost when compared to other sanitation typologies such as chemical toilets and FFT's. Therefore, with the increased priority of providing toilets as an emergency relief measure for the recently invaded areas and the ongoing provision of additional toilets, the target was exceeded. In addition, the condemnation and replacement of toilets that reached the end of their lifespan has also contributed to overall toilet provision performance. Remedial Action: Maintain momentum			
	2.C Informal Settlements receiving waste removal and area cleaning services %(NKPI)	99%	99.78%		99%	99.78%		99%	99.78%		99%	99.78%		Urban Waste Management L Mdunyelwa
Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Maintain the momentum					





2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
2. Improved access to quality and reliable basic services	2.D Subsidised electricity connections installed (Number) (NKPI)	375	494		750	984		1 125	1343		1 500	2440		Energy K Nassiep
		Reason for Variance: Infrastructure work on the Nomzamo electrification project (Masakhane 1 & 2 and Pholile B) finished late in the previous financial year (due to various unforeseen factors) hence meter installations only took place in the current financial year. Remedial Action: Close project monitoring and address project challenges to ensure there are no delays between infrastructure work and actual electrical connections			Reason for Variance: Target exceeded due to good contractor performance, minimal interference from communities and Project Managers being adequately equipped to execute implementation-ready projects (material availability, etc.). Remedial Action: Maintain the momentum			Reason for Variance: Target exceeded due to good contractor performance, minimal interference from communities and Project Managers being adequately equipped to execute implementation-ready projects (material availability, etc.). Remedial Action: Maintain the momentum			Reason for Variance: Target exceeded due to: Meter installations intended to be finalised during FY2022, taking effect in FY2023; Good contractor performance; Minimal interference from communities; and Project Managers are adequately equipped to execute implementation-ready projects (material availability, etc.). Remedial Action: Maintain the momentum			
3. End load shedding in Cape Town over time	3.A Capacity of additional approved alternative energy sources (Small Scale Embedded Generation (SSEG)) grid tied installations (MegaVolt Ampere)	1.25	7.04		2.5	10.78		3.75MVA	Not Available	Not Available	5MVA	6.84MVA		Energy K Nassiep
		Reason for Variance: Applications are being processed timeously. A higher-thananticipated number of applications were received and processed. Remedial Action: Maintain momentum			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: Maintain the momentum			Reason for Variance: There is currently a problem with the reporting of the SSEG indicator. The new GIS system does not respond with consistent information. Remedial Action: The relevant department is in the process of resolving the issue.			Reason for Variance: Exceeded, customer driven therefore not in control of KPI Remedial Action: Maintain the momentum			
	3. B Load-shedding level variance (%)	40%	20%		40%	20%		40%	15%		40%	14%		Energy K Nassiep
Reason for Variance: Exceptionally high load shedding incidents experienced Remedial Action: Life extension of Steebras plus Battery Energy System Storage (BESS)			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: Exceptional high load shedding incidents Remedial Action: Life extension of Steenbras plus procurement of battery energy system storage underway.			Reason for Variance: Exceptional high load-shedding incidents. Remedial Action: Life extension of the Steenbras Dams electricity pumped storage scheme (a scheme that provides Cape Town with cost-effective hydro-generated electricity) and procurement of battery energy system storage (BESS) is underway.					














2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above 		Above 		On target 		Below 		Well below 		AT - Annual Target				
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.A Sewer reticulations pipelines replaced (metres)	10 000	10 917		23 000	25 120		36 000	38 762		50 000	55 164		Water and Sanitation M Webster
		Reason for Variance: Above target			Reason for Variance: Above target			Reason for Variance: Above target			Reason for Variance: The over-performance was attributed to proactive planning where the programme's projects were spread throughout our available framework tenders and advertised timeously, to secure the contractors' resources and to prevent a stop-start approach. In addition to this, the dedicated sewer replacement project managers who were appointed to the Planning, Design and Projects Section through the Mayoral Priority Plan, also contributed greatly towards our success. They focussed solely on investigations, design and execution of both proactive and reactive sewer replacement projects. The additional resources enabled us to have an additional projects list with "ready to advertise" projects for when additional budget became available.			
		Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			
	4.B Compliance with drinking water quality standards (%)	99%	99.46%		99%	99.36%		99%	99.29%		99%	99.18%		Water and Sanitation M Webster
		Reason for Variance: Above target			Reason for Variance: Above target			Reason for Variance: Above target			Reason for Variance: Above target			
	Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum				
4.C Total augmented water capacity in megalitres per day (MLD)	AT	AT	AT	AT	AT	AT	AT	AT	AT	20	18.8		Water and Sanitation M Webster	
	Reason for Variance: Annual target			Reason for Variance: Annual target			Reason for Variance: Annual target			Reason for Variance: Delays were experienced at the Table Mountain Group (TMG) Aquifer where a borehole with an anticipated yield of 1.5 MLD was not completed within the specified timeframe. This delay was primarily due to contract readiness with regards to the delivery of a borehole pump house structure, as well as mechanical and electrical equipment.				
Remedial Action: Annual target			Remedial Action: Annual target			Remedial Action: Annual target			Remedial Action: The installation of the pump house infrastructure is anticipated to be completed and the borehole is to be commissioned during the first quarter of the 2023/24 financial year.					















2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.D Valid applications for residential water services closed within the response standard (%) (NKPI)	80%	40.28%		80%	49.41%		80%	87.04%		80%	95.19%		Water and Sanitation M Webster
		Reason for Variance: Unavailability of Tender 28Q due to High Court ruling received to re-award tender. -Tender 270Q was used to assist with the installation of new connections as an interim measure as a result of the delay in 28Q activation. -The mobility application designed for 28Q is an electronic application used on mobile devices to capture field actions and the live updating of information in the SAP system with less user interaction – the process is automated. -As Tender 270Q still operated on manual job cards and not on mobility, it caused delays in the completion of service orders. -Incomplete orders can also include orders where the sites are not ready for installation. This will only be determined once the contractor visits the property. In those instances, only once the site is ready for installation, will the department have another 30 working days to install a meter.			Reason for Variance: Unavailability of Tender 28Q, due to the High Court ruling to re-award the tender, resulted in delays in commencement of water and sewer connections.			Reason for Variance: Above target			Reason for Variance: The target was exceeded due to good performance- and contract management.			














2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.D Valid applications for residential water services closed within the response standard (%) (NKPI)	Remedial Action: The Department remains committed to achieving this indicator with the following remedial actions currently underway: -In an effort to report on this indicator in an auditable manner, the Department had a work session with Operational Performance Management to identify the key challenges related to measuring this indicator's performance and reaching a consensus for future reporting. -Due to various delays in the tender process, a new meter installation/replacement contractor was appointed and their duties commenced on 01 September 2022. -In an effort to drive performance levels, two key positions within the Meter Management Section have been filled with anticipated commencement on 01 November 2022.			Remedial Action: In an effort to increase performance levels, weekly meetings are held with meter management staff and contractors to discuss and resolve outstanding service orders. A dedicated focus team of staff in Administration and Operational sections will be appointed.			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Water and Sanitation M Webster














2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.E Valid applications for residential sewerage services closed within the response standard (%) (NKPI)	80%	40.28%		80%	49.41%		80%	87.04%		80%	95.19%		Water and Sanitation M Webster
		Reason for Variance: Unavailability of Tender 28Q due to High Court ruling received to re-award tender: -Tender 270Q was used to assist with the installation of new connections as an interim measure as a result of the delay in 28Q activation. -The mobility application designed for 28Q is an electronic application used on mobile devices to capture field actions and the live updating of information in the SAP system with less user interaction – the process is automated. -As Tender 270Q still operated on manual job cards and not on mobility, it caused delays in the completion of service orders. -Incomplete orders can also include orders where the sites are not ready for installation. This will only be determined once the contractor visits the property. In those instances, only once the site is ready for installation, will the department have another 30 working days to install a meter.			Reason for Variance: Unavailability of Tender 28Q, due to the High Court ruling to re-award the tender, resulted in delays in commencement of water and sewer connections.			Reason for Variance: Above target			Reason for Variance: The target was exceeded due to good performance- and contract management.			














2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.E Valid applications for residential sewerage services closed within the response standard %(NKPI)	Remedial Action: The Department remains committed to achieving this indicator with the following remedial actions currently underway: -In an effort to report on this indicator in an auditable manner, the Department had a work session with Operational Performance Management to identify the key challenges related to measuring this indicator's performance and reaching a consensus for future reporting. -Due to various delays in the tender process, a new meter installation/replacement contractor was appointed and their duties commenced on 01 September 2022. -In an effort to drive performance levels, two key positions within the Meter Management Section have been filled with anticipated commencement on 01 November 2022.			Remedial Action: In an effort to increase performance levels, weekly meetings are held with meter management staff and contractors to discuss and resolve outstanding service orders. A dedicated focus team of staff in Administration and Operational sections will be appointed.			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Water and Sanitation M Webster














2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	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)	80%	20.94%		85%	27.37%		90%	32.42%		96%	52.22%		Urban Waste Management L Mdunyelwa
		Reason for Variance: Refuse collection is a scheduled service occurring Monday to Friday. While every effort is made to complete all beats on the scheduled day or, if need be, the following day or two, there is an administrative complication in that noncollection of refuse reported on a Friday afternoon, for example at 15h00, though likely to be handled the following day, will only receive administrative attention (routing to the relevant depot) during the next working day, which is Monday, as the system is not configured to discount weekends. Remedial Action: Plans are underway to find credible methods of aligning reporting with the actual work done and a number of options are under consideration.			Reason for Variance: The target was not achieved due to multifaceted and magnitude of challenges. An intervention commenced late in November 2022 since the performance on this Key Performance Indicator was very poor in Q1. However, slow progress were made to address these challenges and this matter is still work in progress, which will provide a difference in the performance within 3 days. Remedial Action: Although there was an under performance, the backlogs from Q1 were all completed as well as those in Q2. As such the overall collection of refuse is above 99%. Interventions to improve on performance for this Key Performance Indicator is ongoing.			Reason for Variance: The target was not achieved due to multifaceted challenges. Remedial Action: • With the leap improvements in Two Oceans the same initiatives will be rolled out to the other areas; • Continue to bridge the gap between Administration (Clerical staff) and Operations (Refuse collectors) to improve the reporting by ensuring the following: - Dedicated clerical staff have been allocated to the management of the C3 notifications relating to non-removals per area. - Reports are sent to areas 3 times per week to verify and action. - Area Heads are alerted of backlogs (aging of notifications) in the system at least once per week.			Reason for Variance: 1. Critical vacancies of superintendents and senior superintendents still create a gap with respect to managing both operations and administrative functions. 2. The daily availability of refuse removal vehicles does not meet the needs of the branch. 3. The withdrawal of the contractor in area South (Browns Farm area) has put additional pressure on vehicle availability. Remedial Action: 1. Management is actively driving the process of filing critical vacancies. 2. Engagement with stakeholders to address vehicle availability. 3. Continued awareness and training for staff to ensure that notifications are closed timely. 4. New contracts were implemented on 1 July; this should improve the collection of refuse in contracted-out areas. 5. Although progress has been made since Quarter one, interventions are ongoing to address the issues and challenges to achieve the set targets.			
	4.G Residential electricity services applications finalised within industry standard timeframes (%) (NKPI)	95%	57.60%		95%	50.50%		95%	49.70%		95%	71.1%		Energy K Nassiep
		Reason for Variance: Currently, delays in providing a supply to customers are suspected to arise from a combination of long waits for wayleaves, time taken for the customer to indicate readiness to receive the connection, and shortages in the supply of equipment such as minisubs, cables, etc. Remedial Action: Investigations are underway to determine where exactly the blockages exist so as to make an informed determination as to how best to remove them.			Reason for Variance: Delays are due to a combination of various factios of long waits for wayleaves, time taken for the customer to indicate readiness to receive the connection, and shortages in the supply of equipment such as mini-substations, cables etc. Remedial Action: Investigations are underway to determine where exactly the blockages exist so as to make an informed determination as to how best to remove it.			Reason for Variance: Delays are suspected to be due to a combination of long waits for wayleaves, time taken for the customer to indicate readiness to receive the connection, and shortages in the supply of equipment such as mini-substations, cables etc. Remedial Action: Investigations are underway to determine where exactly the blockages exist so as to make an informed determination as how best to remove these.			Reason for Variance: Delays are suspected to be due to a combination of long waits for wayleaves, time taken for the customer to indicate readiness to receive the connection, and shortages in the supply of equipment such as mini-substations, cables etc. Remedial Action: Investigations are underway to determine where exactly the blockages exist so as to make an informed determination as how best to remove these.			














2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
Priority: Safety														
5. Effective law enforcement to make communities safer	5.A Drone flights used for safety and security activities (number)	AT	AT	AT	AT	AT	AT	AT	AT	AT	40	930		Safety and Security V Botto
		Reason for Variance: Annual target Remedial Action: Annual target			Reason for Variance: Annual target Remedial Action: Annual target			Reason for Variance: Annual target Remedial Action: Annual target			Reason for Variance: The Directorate realised a total number of 930 flights during the 22/23 financial year through a contractually appointed service provider to conduct commercial RPAS (Remotely Piloted Aircraft system) Operations. Performance is measured by the number of flights conducted at various planned operations as well as adhoc / emergency type incidents across the City. One operation could have had a number of flights. Remedial Action: Maintain Momentum			
	5.B Roadblocks focussed on drinking and driving offences (number)	72	174		144	349		507	501		676	724		Safety and Security V Botto
		Reason for Variance: Additional roadblocks were set-up and conducted. These roadblocks were not necessarily planned for, but is based on complaints from residents Remedial Action: Maintain the momentum			Reason for Variance: Target is exceeded due to additional roadblocks often conducted but not necessarily planned and based on complaints from residents. Remedial Action: Maintain the momentum			Reason for Variance: The indicator target increase subsequently approved provides for a more challenging target. As a result, the number of roadblocks had to be adjusted to meet the amended target, for which the actual was slightly less for Q3. Remedial Action: The shortfall will be addressed during Q4 as the team will adjust their activities to meet the new indicator target.			Reason for Variance: Additional roadblocks are often conducted which are not necessarily planned due to complaints from residents. Remedial Action: Maintain the momentum			
5. Effective law enforcement to make communities safer	5.C Closed-Circuit Television (CCTV) detected incidents relayed to responders (number)	2 250	3 821		4 500	9 414		7 250	15 258		10 000	22 498		Safety and Security V Botto
		Reason for Variance: The Emergency Policing and Incident Command (EPIC) system has assisted with the CCTV (close-circuit television) centres to send service requests to the radio control centres who in turn assign an appropriate response resource to a CCTV incident. This has increased efficiency. Remedial Action: The CCTV centres will continue to create service requests in order to obtain the necessary resources to respond to incidents in progress.			Reason for Variance: There is currently a new service provider providing the monitoring and the Safety & Security's EPIC (Emergency, Policing and Incidents Command) system is also utilised to log calls to all services, increasing the response capacity. The EPIC system assists with dispatching more efficiently to responders. Remedial Action: Maintain Momentum			Reason for Variance: The City appointed a new service provider for CCTV incident detection and the incidents are managed comprehensively by the EPIC system. When observing this trend, the target was increased during the mid-year review process. Remedial Action: Maintain Momentum			Reason for Variance: During the 4th Quarter, 7240 incidents were detected via the CCTV system, with 7240 successfully relayed to responders for appropriate action. The Department will continue to dispatch the available resources to incidents detected on the camera system. Remedial Action: The CCTV Control Centres are diligently monitoring the public areas and will refer all incidents for dispatch in order to prevent the crime from escalating or resolve the issue detected.			







2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
6. Strengthen partnerships for safer communities	6.A New auxiliary law enforcement officers recruited and trained (number)	0	13		40	47		N/A	52		80	81		Safety and Security V Botto
		Reason for Variance: As a result of an overflow of candidates trained during 2021/2022 (Quarter 4) financial year, an actual of 13 is realised. These candidates signed contracts and received appointment cards during Quarter 1 of 2022/2023.			Reason for Variance: The reason for the well above performance is due to members who attended college during the previous financial year but only signed their contracts during October 2022. An overflow of candidates led to some of these candidates being trained in 2021/2022 but only being appointed in quarter 2 of 2022/2023.			Reason for Variance: No target has been set for Q3. The 4th quarter target is 80. The actual indicated above (52) reflects the latest available information.			Reason for Variance: Above Target.			
		Remedial Action: Maintain Momentum			Remedial Action: Maintain Momentum			Remedial Action: Maintain Momentum			Remedial Action: Maintain Momentum			
6. Strengthen partnerships for safer communities	6.B Client satisfaction survey for neighbourhood watch support programme (%)	70%	100%		70%	100%		70%	100%		70%	100%		Safety and Security V Botto
		Reason for Variance: The percentage achieved for the quarter 1 period is based on the formula which calculates the number of surveys that met the satisfaction score of at least 70% (5 for Q1) divided by the total number of surveys 5 for Q1). The percentage achieved for quarter 1 is therefore 100% based on the formula (5/5)			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 of at least 70% (5 for Q2) divided by the total number of surveys 5 for Q2). The percentage achieved for Q2 is therefore 100% for Q2 based on the formula (5/5).			Reason for Variance: The percentage achieved is based on the formula which calculates the number of surveys that met the satisfaction score of at least 70% divided by the total number of surveys 5 for Q3. The percentage achieved for Q3 is therefore 100% for Q3 based on the formula.			Reason for Variance: The percentage achieved is based on the formula which calculates the number of surveys that met the satisfaction score of at least 70% divided by the total number of surveys 4 for Q4. The percentage achieved for Q4 is therefore 100% based on the formula.			
		Remedial Action: Maintain Momentum			Remedial Action: Maintain Momentum			Remedial Action: Maintain Momentum			Remedial Action: Maintain Momentum			
















2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above 		Above 		On target 		Below 		Well below 		AT - Annual Target				
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	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)	1	1		2	1		1	1		4	1		Human Settlements N Gqiba
		Reason for Variance: On target Remedial Action: Maintain the momentum			Reason for Variance: The land parcel earmarked for release during quarter two of the current financial year was unsuccessful due to non-responsive bids. Remedial Action: A new process has been initiated and the land parcel is projected for release in quarter four of this financial year.			Reason for Variance: On target Remedial Action: Maintain the momentum			Reason for Variance: 1. Delays in the development of land releases guidelines for mixed market development impacted negatively on land release delivery timeframes. 2. Absence of legal guidelines on the application of legal opinion recommending alternative approach to the release and discounting of land earmarked for Social Housing. Remedial Action: 1. The land release guidelines were approved by Council on 25 May 2023. 2. Legal guidance has been obtained on the release of pure Social Housing development. 3. Affordable Housing Policy is under development to institutionalise the land release approach and discounting methodology for a range of affordable housing developments.			
	7.B Human Settlement Top structures (houses) provided per housing programme (number)	500	368		900	811		1 080	1327		1 740	1 811		Human Settlements N Gqiba
		Reason for Variance: The construction of Top Structures on the Greenville Phase 4 was delayed due to the delayed completion of the serviced sites. The delay was caused by community unrest on site and the contractor only achieved practical completion of all sites on 9 September 2022. Remedial Action: All issues have been addressed and the contractor for Top Structures has commenced on site.			Reason for Variance: Target was not achieved due to gang violence in Manenberg. Remedial Action: Handover of the outstanding units is planned in January and February 2023 and will be recorded as part of the quarter three reporting cycle.			Reason for Variance: The Harare and Greenville Phase 4 projects are ahead of schedule and have delivered more units than originally estimated. Remedial Action: Maintain Momentum			Reason for Variance: Above target k Remedial Action: Maintain Momentum			


















2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
7. Increased supply of affordable, well located homes	7.C Formal housing serviced sites provided (number)	n/a	714		1 100	840		1 585	840		2 600	1 638		Human Settlements N Gqiba
		Reason for Variance: The community protest action on the Greenville Phase 4 has been resolved and all sites, which were programmed to be completed in the previous financial year, have been practical completed on 9 September 2022 Remedial Action: Maintain the momentum			Reason for Variance: The target was not achieved due to the contractor for the Macassar Housing Project not achieving practical completion of the second phase of 745 sites as originally planned. Remedial Action: Handover of the outstanding units is planned in January and February 2023 and will be recorded as part of the quarter three reporting cycle.			Reason for Variance: The contractor for the Macassar Housing Project did not achieve practical completion for the 2nd phase as originally planned. Remedial Action: The new date for practical completion is 30 April 2023.			Reason for Variance: The Delft Symphony Way project was terminated as a result of ongoing violence and intimidation, which led to four construction workers being shot, the construction site being petrol bombed and, ultimately, the murder of a City official. This resulted in the first phase not being completed before the end of the financial year. Remedial Action: The panel for the construction of civil services will be used to complete the sites.			
	7.D Land acquired for human settlements in Priority Housing Development Areas (Hectares)	2	0		4	0		6	0		10	0		Human Settlements N Gqiba
		Reason for Variance: No land parcel has been acquired yet as we are still awaiting the State Attorney to finalise the Deed of Sale and lodge the transfer documents at the Deeds Office. Remedial Action: Follow-up with the State Attorney to finalise the Deed of Sale and lodge the transfer documents at the Deeds Office.			Reason for Variance: The City is awaiting the State Attorney to effect the transfer of two land parcels in Ysterplaat and Goodwood for social housing purposes. Erf 20582 in Ysterplaat and Erf 22374/RE in Goodwood which measure 0.95ha respectively. These acquisitions have been approved by MayCo. Remedial Action: Necessary follow ups are made on a continuous basis.			Reason for Variance: The City is awaiting the State Attorney to effect the transfer of two land parcels in Goodwood and Ysterplaat for social housing purposes i.e. Erf 20582 Cape Town in Ysterplaat and Erf 22374/RE Goodwood measuring 0.95ha and 4.85ha respectively. These acquisitions were approved by MayCo in the 2020 and 2022 financial years respectively. Remedial Action: Necessary follow ups are made on a continuous basis and the matter has been escalated to the Executive Director: Economic Growth via the Executive Director: Human Settlements.			Reason for Variance: The properties earmarked for acquisition in the Priority Human Settlements Housing Development Areas (PHSHDAs) are owned by the Western Cape Government (WCG). There are currently delays in the Office of the State Attorney to initiate the transfers of these land parcels to the City. Remedial Action: The WCG has been engaged and have confirmed that the City could appoint its own conveyancers to effect the transfer.			











2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
7. Increased supply of affordable, well located homes	7.E Transfer of ownership to new beneficiaries (number)	350	662		800	921		1200	1829		1900	2 372		Human Settlements N Gqiba
		Reason for Variance: The current monthly monitoring report on the transfers process for projects from "planning phase" is working well and the various steps to enable transfers are well monitored.			Reason for Variance: Transfers for the Harare and Greenville Phase 3 housing projects are ahead of the original programme schedule.			Reason for Variance: Transfers for the Harare and Greenville Phase 3 and 4 Housing projects are ahead of the original programme.			Reason for Variance: More transfers for the Harare Phase 1 & 2 and Greenville Phase 3 & 4 Housing projects were done than planned for the financial year.			
		Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain Momentum			Remedial Action: Maintain Momentum			
8. Safer, better quality homes in informal settlements and backyards over time	8.A Informal settlement sites serviced (number)	0	0		200	434		400	523		1000	1002		Human Settlements N Gqiba
		Reason for Variance: On target			Reason for Variance: The bulk of infrastructure related to the projects was completed sooner than anticipated, which enabled the sites to be handed over in Q2 instead of Q4 as planned.			Reason for Variance: The Kosovo Housing Development is implemented by the Western Cape Government. The bulk of infrastructure related to the project was completed sooner than anticipated, which enabled the sites to be handed over in Q2 instead of Q4 as planned.			Reason for Variance: Above target			
		Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain Momentum			Remedial Action: Maintain the momentum			












2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
Priority: Public Space, Environment and Amenities														
9. Healthy and sustainable environment	9.A Proportion of biodiversity priority areas protected (%)	65.08%	65.44%		65.16%	64.91%		65.25%	64.97%		65.33%	65.14%		Spatial Planning and Environment R McGaffin
		Reason for Variance: Above target			Reason for Variance: The November 2022 de-proclamation of CapeNature's 507 hectares of Driftsands Nature Reserve and following the land invasion has had a significant negative impact on this target. 450 hectares was considered to be "protected" at Driftsands. This equated to 0.53% of the Bionet which has now had to be removed from the conservation estate. Before the loss, the unit was well ahead of the target with 65.5% conserved.			Reason for Variance: Deproclamation of Cape Nature's 507 ha Drift sands Nature Reserve in November 2022 decreased the protected estate area.			Reason for Variance: The target was not met due to the gazetted abolition (deproclamation) of Cape Nature's Driftsands Nature Reserve on 21 November 2022			
		Remedial Action: Maintain the momentum			Remedial Action: The targets to be revised.			Remedial Action: The targets to be revised.			Remedial Action: No further remedial action required			
	9.B Biodiversity priority areas remaining (hectares)	85 000	85 000		85 000	85 000		85 000	85 000		85 000	81 418.64		Spatial Planning and Environment R McGaffin
Reason for Variance: On target Remedial Action: Maintain the momentum			Reason for Variance: On target Remedial Action: Maintain the momentum			Reason for Variance: On target Remedial Action: Maintain the momentum			Reason for Variance: The target was not met due to development in Critical Biodiversity Areas (CBAs) and loss of Driftsands Nature Reserve. Remedial Action: No further remedial action required					













2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
9. Healthy and sustainable environment	9.C Severe/Moderate dehydration in children under the age of five presenting at City health facilities with diarrhea (%)	AT	AT	AT	AT	AT	AT	AT	AT	AT	<5,2%	2.4%		Community Services and Health Z Mandlana
		Reason for Variance: Annual Target <												














2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
11. Quality and safe parks and recreation facilities	11.A Recreation and Parks open space mowed according to annual mowing plan (%)	AT	AT	AT	AT	AT	AT	AT	AT	AT	80%	100.05%		Community Services and Health Z Mandlana
		Reason for Variance: Annual Target			Reason for Variance: Annual Target			Reason for Variance: Annual Target			Reason for Variance: Although there was a lag in the first half of the financial year, due to the absence of a mowing tender, the Department's management put extra effort in ensuring processes and contingencies were in place, including services delivered by means of internal mowing teams. Since the inception of the mowing tender, both internal and external teams contributed towards an acceleration of the service, which resulted in an over-achievement of planned mowing activities.			
		Remedial Action: Annual Target			Remedial Action: Annual Target			Remedial Action: Annual Target			Remedial Action: A Revised Tender is currently in the procurement process, ensuring the Contract Required Date is achieved as a precautionary measure towards mitigating disruption of mowing services.			
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)	1.10	1.01		1.1	1.04		1.05	1.06		1.06	1.05		Urban Mobility D Campbell
		Reason for Variance: The MyCiTi passenger journeys dropped significantly in July due to school holidays, while the scheduled kms remained fairly consistent, resulting in an overall reduction in the ratio.			Reason for Variance: The MyCiTi passenger journeys dropped significantly in December 2022 due to the school holidays and the close of work during the festive season. Even though scheduled kilometres during this quarter was reduced, as a result of the significant drop in passenger journeys this indicator was affected negatively.			Reason for Variance: Above Target			Reason for Variance: The seasonal decline in passenger journeys recorded in June was more than the reduction in kilometres scheduled in June to better match supply and demand.			
		Remedial Action: Route optimization and service reductions were implemented from 01 October 2022. This will improve the efficiency of the service and reduce the overall kms.			Remedial Action: Route optimisation is considered in order to improve the overall efficiency of the service.			Remedial Action: Maintain Momentum			Remedial Action: Implementing additional service reductions to better match supply and demand where applicable.			
	Addressing fleet maintenance and repair turnaround times to improve bus availability. Working closer with Safety & Security regarding vandalism.													
	12.B Passenger journeys travelled on MyCiTi buses (Number)	4 225 000	4 447 141		8 450 000	9 057 307		12 680 000	13 821 118		16 900 000	18 253 101		Urban Mobility D Campbell
Reason for Variance: Above target			Reason for Variance: Above target			Reason for Variance: Above target			Reason for Variance: Above target					
		Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			
12.C Road corridors on which traffic signal timing plans are updated (number)	AT	AT	AT	AT	AT	AT	AT	AT	AT	5	5		Urban Mobility D Campbell	
	Reason for Variance: Annual target			Reason for Variance: Annual Target			Reason for Variance: Annual Target			Reason for Variance: On Target				
		Remedial Action: Annual target			Remedial Action: Annual Target			Remedial Action: Annual Target			Remedial Action: Maintain Momentum			














2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
13. Safe and quality roads for pedestrians, cyclists and vehicles	13.A Surfaced road resurfaced (kilometres)	10km	15.5km		40	54		120	119.3		180	180.2		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.			Reason for Variance: Most of the projects started earlier due to the fact that term contracts were in place, resulting in improved efficiency.			Reason for Variance: The variance is due to the increased cost of bitumen and fuel cost (Delta CPA is 2%).			Reason for Variance: On Target			
		Remedial Action: Maintain Momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain Momentum			
	13.B Potholes reported per 10 kilometres of network	19	7.03		28	12.8		47	18.15		56	27.91		Urban Mobility D Campbell
Reason for Variance: The overachievement can be attributed to a quicker response to fixing potholes and the reduced number of potholes created due the drier rainfall season experienced			Reason for Variance: An actual reported lower than the target reflects good performance in this instance.			Reason for Variance: An actual reported lower than the target reflects good performance in this instance.			Reason for Variance: The indicator is customer driven and fewer potholes were reported than estimated.					
Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain Momentum					
Priority: A Resilient City														
14. A Resilient City	14.A Public safety awareness and preparedness sessions held in the communities (number)	125	264		230	446		335	595		500	679		Safety and Security V Botto
		Reason for Variance: The achievement above target is due to the Mayoral Priority Campaigns i.e. Floodwise Programmes, that needed to reach high risk informal settlements and Disaster Risk Management's involvement in the three day water shut down awareness in affected areas.			Reason for Variance: Due to the Mayoral priority campaigns i.e. flood, fire-wise programmes, and heat wave conditions, including the need for DRM (Disaster Risk Management) to report on the Climate Change Action Plan, which has increased the number of community sessions.			Reason for Variance: Due to the Mayoral priority campaigns i.e. flood, fire-wise programmes, and heat wave conditions, including the need for DRM (Disaster Risk Management) to report on the Climate Change Action Plan, which has increased the number of community sessions.			Reason for Variance: The variance is due to the ongoing Mayoral priority campaigns i.e. fire & flood wise programmes including the need for DRM to report on the winter readiness and Climate Change Action Plan and has resulted in the increased number of community sessions			
		Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			


















2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
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IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
14. A Resilient City	14.B New Disaster Risk Management volunteers recruited (number)	AT	AT	AT	AT	AT	AT	AT	AT	AT	50	84		Safety and Security V Botto
		Reason for Variance: Annual target Remedial Action: Annual target			Reason for Variance: Annual target Remedial Action: Annual target			Reason for Variance: Annual target Remedial Action: Annual target			Reason for Variance: During the 2022/2023 financial year, a total of 84 volunteers were recruited. This was reported during Q1. Disaster Risk management received a high rate of applications for volunteers and only applicants who fail the criminal and drug testing are turned away. Remedial Action: Maintain Momentum			
	14.C Storm water cleaning budget spend (%)	20%	16%		30%	41%		60%	62%		90%	95%		Urban Mobility D Campbell
		Reason for Variance: 1) Late start in the 1st Month of the Financial Year (July 2022) due to finalisation/approval of the Health and Safety Plan for certain suppliers. 2) Delays from Subcouncils in finalising the request for the number of EPWP workers via the randomisation, recruitment and selection process. Remedial Action: 1) Increase contractor team sizes and with longer planned Works Project duration. 2) Engagement with Corporate EPWP Department to streamline the EPWP Recruitment and Selection Process and address the delays.			Reason for Variance: Winter preparation program continued to eradicate backlogs. Remedial Action: Maintain the momentum			Reason for Variance: Above Target Remedial Action: Maintain Momentum			Reason for Variance: Above Target Remedial Action: Maintain Momentum			

2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
Priority: A more spatially integrated and inclusive city														
15. A more spatially integrated and inclusive city	15.A Local neighbourhood plans approved for mixed-use development (number)	AT	AT	AT	AT	AT	AT	AT	AT	AT	3	4		Spatial Planning and Environment R McGaffin
		Reason for Variance: Annual target			Reason for Variance: Annual target			Reason for Variance: Annual target			Reason for Variance: Progressed better than planned .The planned output was 3 LSDFs (Local spatial development frameworks) and 4 LSDFs were approved by Council			
		Remedial Action: Annual target			Remedial Action: Annual target			Remedial Action: Annual target			Remedial Action: Maintain Momentum			
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	AT	AT	AT	AT	AT	AT	2.8	2.8		Future Planning and Resilience G Morgan
		Reason for Variance: Annual target			Reason for Variance: Annual target			Reason for Variance: Annual target			Reason for Variance: On target			
		Remedial Action: Annual target			Remedial Action: Annual target			Remedial Action: Annual target			Remedial Action: Maintain the momentum			
	16.B Opinion of independent rating agency	High investment rating	High investment rating Ba3/Aa3.zaP-1.za Stable outlook - long and short-term national and global scale rating		High investment rating	High investment rating		High investment rating	Ba3/Aa3.za/P-1.za - Stable outlook. Long and short-term national and global scale rating		High investment rating	Ba3/Aa3.za/P-1.za long and short-term National and Global scale rating		Finance K Jacoby
Reason for Variance: On target			Reason for Variance: On target			Reason for Variance: On target			Reason for Variance: On target					
		Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			

2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
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IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.C Opinion of the Auditor-General	AFS and CAFS submitted	100% AFS and CAFS submitted on 31 August and 30 September respectively		Unqualified audit opinion	Clean Audit Outcome		Resolved 60% of Audit Management Issues	61%		Unqualified Audit Opinion	N/A Audit to start in August 2023		Finance K Jacoby
		Reason for Variance: On target			Reason for Variance: Above Target			Reason for Variance: Above Target			Reason for Variance: n/a			
		Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: n/a			
	16.D Spend of capital budget (%) (NKPI)	10.51%	10.73%		29.95%	28.84%		54.75%	47.43%		90.00%	85.90%		Finance K Jacoby
Reason for Variance: Above target			Reason for Variance: The under performance is due to various factors: Slower than anticipated expenditure spent on a number of projects. Delays in delivery were due to supplier constraints. Initial delays in establishing finalising certain tenders in time. For full details, see Annexure C to the S52 report.			Reason for Variance: For full details, see Annexure C to the S52 report.			Reason for Variance: Based on provisional figures, which are subject to change with the completion of AFS 2022/23 processes. For full details, see Annexure C to the S52 report.					

2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
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IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.D Spend of capital budget (%) (NKPI)	Remedial Action: Maintain the momentum			Remedial Action: Engagement with directors and responsible project managers is ongoing to ensure that tracking and monitoring of projects occur within the prescribed timeframes, and that corrective actions are processed timeously to ensure maximum spend. Citywide action: A working group established by the City Manager meets on a monthly basis to review all the City's capital expenditure and corporate contracts.			Remedial Action: For full details, see Annexure C to the S52 report.			Remedial Action: For full details, see Annexure C to the S52 report.			Finance K Jacoby
	16.E Cash/cost coverage ratio (NKPI)	2.0:1	1.53:1		2.0:1	1.53:1		2:1	2.03:1		1.70:1	2.10:1		Finance K Jacoby
		Reason for Variance: Indicator 16.E is compensated by a positive indicator 16.G. The 2 KPI's are interrelated to ensure a cost-effectiveness strategy at all times. This is maintained within Treasury's risk parameter of 1.5 times.			Reason for Variance: Indicator 16.E is compensated by positive indicator 16.G. These 2 KPI's are interrelated to ensure a cost-effectiveness strategy at all times. Within Treasury's risk parameter of 1.5 times.			Reason for Variance: Above target			Reason for Variance: Based on provisional figures, which are subject to change with the completion of AFS 2022/23 processes			
		Remedial Action: No remedial action required			Remedial Action: No remedial action required			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			
	16.F Net Debtors to annual income (NKPI)	18.25%	15.89%		18.25%	16.06%		18.79%	15.81%		20.67%	11.63%		Finance K Jacoby
		Reason for Variance: During the quarter, the debtors performed better than what was anticipated from a budget perspective. The City is also in the process the writing off of old debt which, this also influenced the ratio.			Reason for Variance: The debtors performed much better than what was anticipated from a budget perspective and is still in the process of writing off R4b of old debt which will further influence the ratio.			Reason for Variance: The ratio is positive as a result of the debt write-off campaign.			Reason for Variance: Based on provisional figures, which are subject to change with the completion of AFS 2022/23 processes			
		Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			Remedial Action: Maintain the momentum			

2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
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IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.G Debt (total borrowings) to total operating revenue (NKPI)	23.50%	18.19%		23.50%	18.15%		23.50%	17.95%		30.52%	20.92%		Finance K Jacoby
		Reason for Variance: Indicator 16.E is compensated by a positive indicator 16.G. The 2 KPI's are interrelated to ensure a cost-effectiveness strategy at all times. This is maintained within Treasury's risk parameter of 1.5 times. Remedial Action: No remedial action required			Reason for Variance: The City projected to take up loans by December 2022 but due to a positive cash flow, the taking up of loans are no longer needed for the entire financial year. The City also exceeded the total projected receipts forecasted for the 6 months. Remedial Action: Maintain the momentum			Reason for Variance: The ratio is positive as a result of a better cash performance.The loan take up was delayed to the 4th quarter Remedial Action: Maintain the momentum			Reason for Variance: Based on provisional figures, which are subject to change with the completion of AFS 2022/23 processes Remedial Action: Maintain the momentum			
	16.H Kilometres of fibre infrastructure for broadband connectivity installed (kilometres)	4.6km	0km		13.9km	5km		15.7km	5.689km		25km	41.178km		Corporate Services E Sass
		Reason for Variance: Delay in award of tender 131Q term tender for construction of Optic Fibre Civils Infrastructure for the City of Cape Town. The tender is currently in the appeals period/phase until the end of October 2022. Remedial Action: R27m of budget is being rephased over the next two years. The target for 2022-23 will be reduced to 33km. The BIP Steering Committee approved this subject with Corporate Services being able to spend the R27m capital in other areas.			Reason for Variance: Initial delays in award of tender 131Q with the final award letter issued on 2 November 2022. Remedial Action: Target for 2022/23 has been revised downwards and relevant scorecards are being amended.			Reason for Variance: Initial delays in award of tender 131Q with the final award letter issued on 2 November 2022. Remedial Action: The target for 2022/23 has been revised downwards and relevant scorecards are being amended.			Reason for Variance: The project team and the contractor applied greater urgency to the programme and achieved unexpectedly better results. Remedial Action: Maintain Momentum			

2022/2023 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN														
Well Above  Above  On target  Below  Well below  AT - Annual Target														
IDP Objective	Key Performance Indicator	2022/2023 Quarter 1			2022/2023 Quarter 2			2022/2023 Quarter 3			2022/2023 Quarter 4			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	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%		75%	75%		75%	75%		75%	73.63%		Future Planning and Resilience G Morgan
		Reason for Variance: On target Remedial Action: Maintain the momentum			Reason for Variance: On target Remedial Action: Maintain the momentum			Reason for Variance: On target Remedial Action: Maintain the momentum			Reason for Variance: The DDS (Departmental Support Services Managers) were dropped from Level 3 to Level 4 after a SAP (System Applications Products) review, this affected the overall result i.e. drop from 75% Actual to 73.63%. Before the SAP review, the DSS Managers were included as Level 3. Remedial Action: No remedial action required.			
	16.J Budget spent on implementation of Workplace Skills Plan (%)	10%	14.95%		30%	45.95%		60%	83.36%		90%	125.24%		Corporate Services E Sass
		Reason for Variance: Directorates had to reprioritize their training interventions for Quarter 1 by ensuring that they incorporate and accommodate staff who will be on leave as well as service providers who will shutdown/close for business during December. Remedial Action: Maintain the momentum			Reason for Variance: Target exceeded due to key traing interventions urgently implemented. As well as early payment of internal financial support. Remedial Action: Maintain the momentum			Reason for Variance: Directorates had to prioritise and move some of the training intervention forward to ensure that they meet the target by the end of the financial year. Remedial Action: Maintain the momentum			Reason for Variance: The City received grant funding from National Treasury and LG SETA (Local Government Sector Education Authority) and over invested in the training to develop its staff Remedial Action: Maintain Momentum			
	16.K Adherence to service requests (%)	90%	95.54%		90%	91.88%		90%	89.32%		90%	87.94%		Corporate Services E Sass
		Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Above target Remedial Action: Maintain the momentum			Reason for Variance: Targets set on the system are not a true reflection of the time frames in which it takes directorates to close service requests. Remedial Action: Corporate Services to engage with applicable stakeholders (Project Management Offices, Data Science and ERP) to update SAP with revised targets.			Reason for Variance: Targets set on the system were not fully aligned with the required timeframe to complete and close service requests. Remedial Action: Revised service standards have been proposed for the 2023/24 financial year in order to ensure achievement of targets going forward.			



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
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ANNEXURE C

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

S71(1)(d) Actual Expenditure per Vote - June 2023 (M12 2023)

Actuals measured against ORIGINAL Budget							
Directorate	Original Budget	YTD Planned Spend - Original Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Community Services & Health	244 532 712	244 532 712	191 632 175	-52 900 537	-21.63%	The current negative variance reflects on the following projects: 1. Community Services & Health: Facility Upgrade FY23, where the process of obtaining quotations for fencing of the Oasis Septic Tank via tender 321Q/2020/21 took longer than anticipated. Payment certificate for work completed by 30 June 2023 was received and in the process of being vetted. 2. Upgrade Maitland Crematorium, where the building plan approval has taken longer than originally anticipated. 3. Cemetery expansions programme, where approval of the report for the acquisition of land for the Metro South-East (MSE) Cemetery, by the National Department of Public Works, took longer than anticipated and will not take place in the 2022/23 financial year. 4. Fisantekraal Synthetic Pitch, where delays were experienced due to unavailability of tender 245Q/2021/22 resulting in none of the work being completed in the 2022/23 financial year. 5. Pelican Park Recreational Facilities, where work was not fully completed due to capacity constraints as well as inclement weather. 6. Facility upgrades: SASREA FY23, where works were completed at Gugulethu Indoor sports field, Turfhall Stadium and Jan Burger sports field. However, not all work planned for the 2022/23 financial year was completed by 30 June 2023 due to capacity constraints as well as inclement weather. 7. Various other projects, where invoices for work completed was received and are in the process of being vetted for payment.	1. Invoice to be vetted and processed by 14 July 2023, with savings to be realised. 2-5. The balance of the funds, including contingencies, will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget in order to continue with the project implementation. 6. The balance of the funds will be rolled-over to the 2023/24 financial year subject to approval of the 2022/23 roll-over application to National Treasury (NT). 7. Invoices will be vetted and processed by 14 July 2023.
Corporate Services	396 318 903	396 318 903	398 195 647	1 876 744	0.47%	Immaterial variance.	-
Economic Growth	33 747 763	33 747 763	43 718 421	9 970 658	29.54%	The original budget was increased in subsequent adjustments budgets.	-
Energy	1 052 059 276	1 052 059 276	988 851 829	-63 207 447	-6.01%	The variance reflects mainly on the following projects: 1. Morgen Gronde Switching Station, where termination of the building contract and the delayed site access to the HV GIS Contractor has resulted in an underspend. Furthermore, an amount relating to contingencies was not utilised in the 2022/23 financial year. 2. Photovoltaic install in Municipal building FY23, where work could not be completed in the 2022/23 financial year due to the SSEG application and approval process taking longer than anticipated as a result of the high volume of applications received in April 2023 and May 2023. 3. Resource Efficiency Municipal Building FY23, and MV System Infrastructure: East Area E FY23, where the invoice for work completed in the 2022/23 financial year was received after month-end. 4. Software: Additional FY23, where further orders could not be placed due to the outstanding approval to proceed with the Plexos software procurement.	1 and 2. Balance of funds will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget in order to continue with implementation of this project in the 2023/24 financial year. 3. Invoice will be vetted and processed for payment by 14 July 2023. 4. Balance of funds to be rolled-over in the August 2023 adjustments budget.
Finance	18 128 683	18 128 683	28 965 468	10 836 785	59.78%	The original budget was increased in subsequent adjustments budgets.	-
Future Planning & Resilience	25 714 872	25 714 872	24 461 804	-1 253 068	-4.87%	Immaterial variance.	-
Human Settlements	884 428 345	884 428 345	806 303 317	-78 125 028	-8.83%	The negative variance reflects mainly on the following projects/programmes: 1. Land Acquisition FY23, where obtaining the necessary approvals took longer than anticipated. 2. Beacon Valley Housing Project - Mitchells Plain, where the project was initially delayed as a result of the tenders being cancelled due to high security costs. 3. Asset Upgrade Routine Programmes in Central and East areas, where projects were completed although the invoices were only received after month-end.	1 and 2. Funds were reprioritised to other priority projects that required additional funding during the financial year. 3. Invoice to be vetted and processed by 14 July 2023, with savings to be realised.

Actuals measured against ORIGINAL Budget							
Directorate	Original Budget	YTD Planned Spend - Original Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Office of the City Manager	13 328 927	13 328 927	6 545 657	-6 783 270	-50.89%	The variance reflects mainly on the following projects: 1. Refurbishment: Wynberg Court, where the work could not be completed due to supply constraints. 2. Construct Court: Blue Downs, where work planned for the 2022/23 financial year could not be completed due to delays in the sub-division and rezoning application. 3. Furniture: Replacement FY23, where the invoice for items delivered by 30 June 2022 is currently being vetted for payment.	1 and 2. Balance of funds will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget in order to continue with implementation of this project in the 2023/24 financial year. 3. Invoice will be paid by 14 July 2023. Savings to be realised.
Safety & Security	236 735 233	236 735 233	274 084 495	37 349 262	15.78%	The original budget was increased in subsequent adjustments budgets.	-
Spatial Planning & Environment	232 455 263	232 455 263	197 814 039	-34 641 224	-14.90%	The negative variance reflects mainly on the following projects/programmes: 1. Coastal Programmes, due to delays as a result of poor contractor performance. 2. Various fencing projects, where delays are experienced due to extortion on site. 3. Land acquisition, where the transfer of ownership to the City is still pending.	The balance of the funds, including contingencies, will be rolled-over in the August 2023 adjustments budget in order to continue with implementation of the projects.
Urban Mobility	1 379 126 007	1 379 126 007	1 007 546 950	-371 579 057	-26.94%	The directorate has a net negative variance, which is an accumulation of slower than anticipated expenditure on a number of projects/programmes, the most significant of which are: 1. IRT Phase 2A, due to: a. Delays as a result of community intervention; b. Pending reposting of actual expenditure on the Public Transport Network Grant (PTNG) budget to the PTNG-Budget Facility for Infrastructure(BFI) portion of the budget in order to maximise BFI spend; and c. An outstanding invoice for the fencing component of the work. 2. Dualling: Main Road 27 to Alena Road, due to the late appointment of the professional service provider as well as delayed construction date start. 3. IRT: Control Centre, due to the long lead times of delivery of equipment. 4. Kommetjie Road Dualling (Phase 3), where all of the term tender contractors declined the works project for the relocation and upgrade of a water main. 5. Road Rehabilitation: Bishop Lavis, where the project has been halted due to gangster intimidation and threats (contractor is not on site at present). 6. Reconstruction of Delft Main Road, where implementation has been delayed due to safety issues in the area. 7. Road Dualling: Berkley Road: M5-Ryger Street, due to the property acquisition taking longer than anticipated. 8. Road Upgrade: Amandel Road: Bottelary River-Church, which is behind schedule as a result of the delayed construction tender start date and challenges regarding the bid evaluation committee (BEC) process. 9. Transport System Management Projects: Civils FY23, due to an outstanding invoice as well as one work package that was delayed due to community intervention.	1.a, 3 & 5. Unspent funds need to be rolled-over to the 2023/24 financial year subject to approval of the 2022/23 roll-over application to NT. 1.b. Reposting to be processed by 14 July 2023. 2. Contractor is on site and progressing well. However, the delayed start has resulted in a portion of the funds being rephased to outer financial years. 4. This work has now been included in the tender for the roadworks contract, which is planned to commence later in the 2023/24 financial year. Tender advertisement is planned to take place on 14 July 2023. Balance of funds will be rephased to outer financial years. 6. Currently considering possibilities to be able to go back to site safely. Underspend has been identified and will be roll-over in the August 2023 adjustments budget. 7. Balance of funds will be rephased to outer financial years. 8. Project is currently in construction and gaining pace. Balance of funds will be rephased to outer financial years. 9. The project manager is following up. The balance of the funds will be rolled over to the 2023/24 financial year.
Urban Waste Management	647 001 662	647 001 662	626 374 207	-20 627 455	-3.19%	Immaterial variance.	-
Water & Sanitation	2 343 741 253	2 343 741 253	1 855 559 371	-488 181 882	-20.83%	The variance includes contingencies amounting to approximately R225 million. In addition, invoices for work performed up to 30 June 2023 are still being received, analysed and processed as part of the financial year-end process. The remaining variance relates to delays flowing from appeals lodged on tenders, community resistance, and items not delivered by financial year-end.	Invoices for work performed up to 30 June 2023 will be processed by 14 July 2023. Remaining balances, which includes contingencies, will be rolled-over to the 2023/24 financial year in the August 2023 adjustments budget.
	7 507 318 899	7 507 318 899	6 450 053 381	-1 057 265 518	-14.08%		



CITY OF CAPE TOWN
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ANNEXURE D

**Western Cape Financial
Management Capability Grant
Quarterly Non-financial Return Form**



**2022/23 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

PROGRESS ON PROJECT FUNDING ROLLED OVER AND RECEIVED FUNDS

Project Name	External Financial Support for Learners and Unemployed Youth		
Project Development Objective	<p>The City's External Financial support programme offers Financial support to learners and unemployed youth is to create opportunities to further their studies and gain qualifications in the approved scarce and critical skills identified within the City.</p> <p>This opportunity caters for students who are residents of Cape Town and registered at accredited academic institutions within the borders of South Africa, including TVET colleges as per the ETD policy framework.</p> <p>The External Financial Support programme will provide a pipeline of applicants for placement into positions, which have proven difficult to fill. This in turn contributes to long – term economic growth and good governance.</p>		
Project Performance Indicator(s) and Target(s) for quarter under review	100%		
Original Allocation (2021/22)	Amount rolled over & Funds Received (2022/23)	Amount spent for quarter ending 04	% YTD
R 250 000	R 95 608.86 & R300 000	R 95 608.86 & R300 000	100%
Progress to date			
Progress: External Financial Support recipients have passed their qualifications, Three (3) have completed their studies and are permanently employed namely Jason Lee Davis, Dominique De Villiers and Brent Austin Jordaan in Urban Mobility. Three (3) current			

Project Name	External Financial Support for Learners and Unemployed Youth		
Project Development Objective	<p>The City's External Financial support programme offers Financial support to learners and unemployed youth is to create opportunities to further their studies and gain qualifications in the approved scarce and critical skills identified within the City.</p> <p>This opportunity caters for students who are residents of Cape Town and registered at accredited academic institutions within the borders of South Africa, including TVET colleges as per the ETD policy framework.</p> <p>The External Financial Support programme will provide a pipeline of applicants for placement into positions, which have proven difficult to fill. This in turn contributes to long – term economic growth and good governance.</p>		
Project Performance Indicator(s) and Target(s) for quarter under review	100%		
Original Allocation (2021/22)	Amount rolled over & Funds Received (2022/23)	Amount spent for quarter ending 04	% YTD
External bursars as listed on page 5.			

Challenges:

We face challenges in communication as recipients change numbers and emails without consulting HR Training Department, also some external bursars do not reply to emails sent to them, which makes it difficult to process payments timeously. The change of banking details by institutions delay the payment process.

Actions Taken:

External bursars need to update their contact information to assist Administrators to improve communication. Administrators send out reminders to all recipients at the beginning of each year to submit their results and regular communication with external bursars to keep track. Other measures we exercise with our recipients are briefing sessions, communication sessions with bursars, communication with institutions to inform the City of Cape Town in relation to the change of their banking details and any other new developments.

Potential Risks:

A delay in payments will result in external bursars not being able to register in time. This will result on the bursar not receiving their results and qualification certificate. Compliance to City' SCM processes, institutions not updating banking information.

2022/23 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

NON-FINANCIAL QUARTERLY RETURN FORM

FINANCIAL MANAGEMENT PROJECT

External Financial Support for Learners and Unemployed Youth. The City's External Financial support programme offers financial support to learners and unemployed youth is to create opportunities to further their studies and gain qualifications in the approved scarce and critical skills identified within the City. This opportunity caters for students who are residents of Cape Town and registered at accredited academic institutions within the borders of South Africa, including TVET colleges as per the ETD policy framework. The External Financial Support programme will provide a pipeline of applicants for placement into positions, which have proven difficult to fill. This in turn contributes to long – term economic growth and good governance

Planned activities and outputs to date

Inputs/Activities	Outputs	Performance Indicators	Delivery Date	Achieved (Y/N)
Administration of External Financial Support and utilize Grant allocation: Contract signing; Creation of Staff Number, Payment of tuition fees and all other allowances such as travelling, accommodation, meal and allocation of Mentors	100%Grant Budget Expenditure; Payment of tuition and all other allowances such as travelling, accommodation, meal fees Completion of studies & qualification		30 June 2023	Y

Challenges:

We face challenges in communication as recipients change numbers and emails without consulting HR Training Department, also some external bursars do not reply to emails sent to them, which makes it difficult to process payments timeously. The change of banking details by institutions delay the payment process.

Measures to address the challenges:

External bursars need to update their contact information to assist Administrators to improve communication. Administrators send out reminders to all recipients at the beginning of each year to submit their results and regular communication with external bursars to keep track.

Other measures we exercise with our recipients are briefing sessions, communication sessions with bursars, communication with institutions to inform the City of Cape Town in relation to the change of their banking details and any other new developments.

Projected expenditure at year end:

R95 608.86 & R300 000

Potential risk(s) and mitigation efforts:

A delay in payments will result in external bursars not being able to register in time. This will result on the bursar not receiving their results and qualification certificate. Compliance to City' SCM processes, institutions not updating banking information.

To liaise and communicate with institutions to source invoices for the recipients/bursars so that payments may be processed timeously. To communicate with the institutions in advising them in relation to the change of banking details as per SCM processes.

Results:

Monitor the status of the external financial bursars whether they have passed and have graduated in their last academic year. To ensure that the budget allocated to external bursars is fully utilised (100% spent).

**WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)
NON-FINANCIAL QUARTERLY RETURN FORM**

2022/23 EXTERNAL BURSARY PROGRAMME

No.	Candidate Name & Surname	ID Number	Gender	Race	Field of Study	Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous years' academic performance (Below 50%, 51 – 60%, 61-70%, 71 – 80%, 81 – 90%, 90%+)	Study Fees		
									Amount Allocated From Grant (R)	Co-Funding Provided By Municipality (R)	Total Course Fees
STUDENTS CURRENTLY BEING SUPPORTED THROUGH THE EXTERNAL BURSARY PROGRAMME											
1.	Qonda Dyalo	0110256223089	M	A	BSc. Electrical Engineering	2 nd	University of Cape Town	54%			
2.	Miche Salie	0107300016089	F	C	B.Com Accounting	4 th	University of Cape Town	56%			
3.	Zoe - Lee Van der Merwe	0104060195088	F	W	B.Com Accounting	4 th	University of Stellenbosch	70%			
4.	Emily Bruinjes	0302110108081	F	C	B.COM - ACCOUNTING	1 st	University of Western Cape	75%			
5.	Thato Tsehlana	0403051145080	F	A	B.Com Accounting	1 st	University of Western Cape	69%			
6.	Wongalethu Mxabo	0009136020089	M	A	DIPLOMA IN ACCOUNTANCY	1 st	Cape Peninsula University of Technology	60%			
7.	Nqabomzi Mbadmana	9511215668085	M	A	ADVANCED DIPLOMA: CIVIL ENGINEERING	4 th	Cape Peninsula University of Technology	50%			

No.	Candidate Name & Surname	ID Number	Gender	Race	Field of Study	Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous years' academic performance (Below 50%, 51 – 60%, 61-70%, 71 – 80%, 81 – 90%, 90%+)	Study Fees		
									Amount Allocated From Grant (R)	Co-Funding Provided By Municipality (R)	Total Course Fees
8.	Zakariya Kamish	0307015196081	M	C	NATIONAL DIPLOMA: CIVIL ENGINEERING	1st	Cape Peninsula University of Technology	70%			
9.	Alikho Mabotshwa	9811215495087	M	A	ADVANCED DIPLOMA: CIVIL ENGINEERING	4th	Cape Peninsula University of Technology	50%			
10.	Baphe Nomatili	9809295864081	M	A	ADVANCED DIPLOMA: CIVIL ENGINEERING	1st	Cape Peninsula University of Technology	60%			
11.	Tumisang Lebata	9411225883081	M	A	ADVANCE DIPLOMA: CONSTRUCTION MANAGEMENT	4th	Cape Peninsula University of Technology	70%			
12.	Nontsikelelo Masumpa	8606111000085	F	A	DIPLOMA IN ENGINEERING TECHNOLOGY: ELECTRICAL ENGINEERING	1st	Cape Peninsula University of Technology	60%			
13.	Kayla Albertus	0304100243084	F	C	LLB	1st	University of Stellenbosch	60%			
14.	Yolanda Yolisa Yawa	0210180650082	F	A	LLB	1st	University Western Cape	70%			
15.	Basanda Bonsthi	0002030232082	F	A	ADVANCED DIPLOMA IN PROJECT MANAGEMENT	4th	Cape Peninsula University of Technology	60%			
16.	Pascal Canham	0304205038082	M	C	NATIONAL DIPLOMA: ELECTRICAL ENGINEERING	1st	Cape Peninsula University of Technology	60%			

No.	Candidate Name & Surname	ID Number	Gender	Race	Field of Study	Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous years' academic performance (Below 50%, 51 – 60%, 61-70%, 71 – 80%, 81 – 90%, 90%+)	Study Fees		
									Amount Allocated From Grant (R)	Co-Funding Provided By Municipality (R)	Total Course Fees
17.	Luke Rossouw	0302195203088	M	C	NATIONAL DIPLOMA: ARCHITECTURAL TECHNOLOGY	1st	Cape Peninsula University of Technology	60%			
18.	Lelethu Bango	0105315907086	M	A	DIPLOMA IN CONSTRUCTION	1st	Cape Peninsula University of Technology	68%			
19.	Dimpho Seloane	0203080438088	F	A	DIPLOMA IN ENVIRONMENTAL MANAGEMENT (EXTENDED)	1st	Cape Peninsula University of Technology	50%			
20.	Buntu Rubusana	9212085928085	M	A	MENG: CIVIL ENGINEERING	5th	Cape Peninsula University of Technology	Writing Thesis			
21.	Unathi Nyakatya	9406186115085	M	A	POST GRAD DIPLOMA: INDUSTRIAL ENGINEERING	5th	University of Stellenbosch	50%			
22.	Sandy Newman	8808280076082	F	C	Nursing	2nd	Western Cape College of Nursing	Awaiting results for 2023			
23.	Imithaal Manuel	0309050175087	F	C	BScEng: Electrical engineering	1st	University of Cape Town	Awaiting results for 2023			
24.	Acwengile Nqutwana	0108060771087	F	A	PG Diploma: Data Science	1st	University of Stellenbosch	Awaiting results for 2023			
25.	Sinesipho Abigail Ndlebe	0502070574087	F	A	BSC: Computer Science	1st	University of Witwatersrand	Awaiting results for 2023			
26.	Nande George	9801201368083	F	A	Project Management	1st	Cape Peninsula University of Technology	Awaiting results for 2023			

No.	Candidate Name & Surname	ID Number	Gender	Race	Field of Study	Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous years' academic performance (Below 50%, 51 – 60%, 61-70%, 71 – 80%, 81 – 90%, 90%+)	Study Fees		
									Amount Allocated From Grant (R)	Co-Funding Provided By Municipality (R)	Total Course Fees
27.	Sisa Ndokwana	9204106087082	M	A	Project Management	4th	Cape Peninsula University of Technology	Awaiting results for 2023			
28.	Chandre Cupido	0101050071089	F	C	Project Management	1st	STADIO	Awaiting results for 2023			
29.	Ryan Daniels	9803045360086	M	C	Masters: Urban & Regional Planning	1st	University of Stellenbosch	Awaiting results for 2023			
30.	Eric Mpezi	9402206100082	M	C	Civil Engineering	1st	Cape Peninsula University of Technology	Awaiting results for 2023			
31.	Liana Du Plessis	0103190070088	F	C	B:law (LLB)	4th	Varsity College	Awaiting results for 2023			
32.	Azola Mbeki	9205111180085	F	A	B ENG: Electrical engineering	2 nd	Cape Peninsula University of Technology	Awaiting results for 2023			
33.	Clayton Arendse	0104055146088	F	A	D: ENGTECH: Electrical Engineering	1st	Cape Peninsula University of Technology	Awaiting results for 2023			
34.	Sihle Ntanjana	9509306077083	M	A	BEng Tech(HONS): Civil engineering	1st	Cape Peninsula University of Technology	Awaiting results for 2023			
35.	Asiphe Malithi	9703185850088	F	A	Master: Environment mgmt.	1st	Cape Peninsula University of Technology	Awaiting results for 2023			
36.	Milani Mqhayi	9403045627087	F	A	ADV D: Construction mgmt.	1st	Cape Peninsula University of	Awaiting results for 2023			

No.	Candidate Name & Surname	ID Number	Gender	Race	Field of Study	Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous years' academic performance (Below 50%, 51 – 60%, 61-70%, 71 – 80%, 81 – 90%, 90%+)	Study Fees		
									Amount Allocated From Grant (R)	Co-Funding Provided By Municipality (R)	Total Course Fees
							Technology				
37.	William Mashego	9401225515080	M	A	B: Engineering (HONS)	1st	Cape Peninsula University of Technology	Awaiting results for 2023			
38.	Yonela Sakaya	9702206043087	F	A	B: Mechanical Engineering	1st	Cape Peninsula University of Technology	Awaiting results for 2023			
39.	Inga Magodla	8912256389089	F	A	BENG: Electrical engineering	3rd	Cape Peninsula University of Technology	Awaiting results for 2023			
40.	Nakhane Bhili		M	A	Mechanical Engineering	1st	Northlink College	Awaiting results for 2023			
41.	Nosisa Putela	9012111167082	F	A	BCOM ECONOMICS & STATISTICS	2nd	Nelson Mandela University	Awaiting results for 2023			
42.	Abongile Ratya	0105170656083	F	A	BCOM (HONS): ECONOMICS	1st	University of Western Cape	Awaiting results for 2023			
43.	Siyolise Mxosa	0403035141080	M	A	BCOM: ECONOMIC SCIENCES	1st	University of Stellenbosch	Awaiting results for 2023			
44.	Dylan Arendse	0408010572080	M	C	BCOM: ECONOMIC SCIENCES	1st	University of Western Cape	Awaiting results for 2023			
45.	Courtney Marinus	0206240062086	F	C	BCOM: ECONOMICS	3rd	University of Western Cape	Awaiting results for 2023			
46.	Songezo Jalekile	9606285861089	M	A	BCOM: ECONOMICS & MGT	3rd	Walter Sisulu University	Awaiting results for 2023			

No.	Candidate Name & Surname	ID Number	Gender	Race	Field of Study	Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous years' academic performance (Below 50%, 51 – 60%, 61-70%, 71 – 80%, 81 – 90%, 90%+)	Study Fees		
									Amount Allocated From Grant (R)	Co-Funding Provided By Municipality (R)	Total Course Fees
47.	Milisa Mpama	0008145296086	F	A	BCOM(HONS): ECONOMICS	1st	University of Western Cape	Awaiting results for 2023			
48.	Kelly Lipari	0308210238082	F	A	LLB & BCOM General	1st	University of Western Cape	Awaiting results for 2023			
49.	Jamie-lee Viljoen	0408030121086	F	C	LLB	1st	Regenesys Business School	Awaiting results for 2023			
50.	Nyiko Wiseman Sibiya	9611175654081	M	A	B:law (LLB)	2nd	University of Western Cape	Awaiting results for 2023			
51.	Christina Chirwa	9611261245083	F	A	B(HONS):Law	1st	University of Waterstrand Johannesburg	Awaiting results for 2023			
52.	Sive Ayabulela Ntanjana	0105300174080	M	A	B:law (LLB)	1st	University of Western Cape	Awaiting results for 2023			
53.	Layla Van Der Schyff	0103220131082	F	C	B:law (LLB)	2nd	University of Western Cape	Awaiting results for 2023			
54.	Ammarah Benn	0106290342083	F	C	D:Accountancy	1st	Cape Peninsula University of Technology	Awaiting results for 2023			
55.	Suad Mallie	0105070170086	M	C	B: Nursing	4th	University of Stellenbosch	Awaiting results for 2023			
56.	Nandini Ratanjee	103160222081	F	C	B: Business Science	4th	University of Cape Town	Awaiting results for 2023			
57.	Miché Salie	0107300016089	F	C	Bcom: Accounting	4th	University of Cape Town	Awaiting results for 2023			

No.	Candidate Name & Surname	ID Number	Gender	Race	Field of Study	Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous years' academic performance (Below 50%, 51 – 60%, 61–70%, 71 – 80%, 81 – 90%, 90%+)	Study Fees		
									Amount Allocated From Grant (R)	Co-Funding Provided By Municipality (R)	Total Course Fees
58.	Daria Najaar	0104260143086	F	C	Bcom: Accounting	4th	University of Cape Town	Awaiting results for 2023			

PROGRESS TO DATE

Qonda Dyalo - an additional attachment of proof of payment is also attached – No further motivation as he has passed his modules.

Miche Salie results are attached along with this document – an additional attachment of proof of payment is also attached – No further motivation as she has passed her modules.

Zoe – Lee Van der Merwe results are attached along with this document – an additional attachment of proof of payment is also attached – No further motivation as she has passed her modules.

Zibele Nkqwiliso
Digitally signed by Zibele Nkqwiliso
Date: 2023.07.11 10:12:52 +02'00'

Patrick Martinus
Digitally signed by Patrick Martinus
Date: 2023.07.11 11:56:32 +02'00'

Nonzuzo Ntubane
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Date: 2023.07.11 12:35:55 +02'00'

Yolanda Scholtz
Digitally signed by Yolanda Scholtz
Date: 2023.07.12 14:22:13 +02'00'