

REPORT TO: EXECUTIVE MAYOR

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ONDERWERP

HALFJAARLIKSE BEGROTING EN PRESTASIE-EVALUERING VIR 2025/26

ISIHLOKO

**UHLAHLO-LWABIWO-MALI LOMBINDI WONYAKA LUKA-2025/26 NOVAVANYO
LOKUSEBENZA**

[E0264/R2145]

3. DELEGATED AUTHORITY

In terms of delegation

This report is for DECISION AND FOR NOTING BY

☐ **Committee name :**

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

☐ Council

4. DISCUSSION

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

This report presents budget and performance outcomes stemming from the mid-year budget and performance assessment and recommends a 2025/26 adjustments budget as provided for in the MFMA.

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

4.2. Policy and Strategy ☐ Yes ☒ No

4.3. Legislative Vetting ☐ Yes ☒ No

4.4. Legal Implications ☐ Yes ☒ No

4.5. Staff Implications ☐ Yes ☒ No

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

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

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

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

4.8. Confidentiality Compliance ☒ Yes

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

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5 RECOMMENDATIONS

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

It is recommended that:

- a. The mid-year budget and performance assessment report be considered and submitted to Council in terms of Section 54 and 72 of the MFMA.
- b. An adjustments budget (January 2026 adjustments budget) be proposed based on the financial outcomes indicated in annexure A to this report.

AANBEVELINGS

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

Daar word aanbeveel dat:

- a. Oorweging geskenk word aan die halfjaarlikse begrotings- en prestasie-assesseringsverslag en dit ingevolge artikel 54 en 72 van die MFMA aan die Raad voorgelê word.
- b. 'n Aansuiweringsbegroting (Januarie 2026-aansuiweringsbegroting) voorgestel word wat gegrond is op die finansiële uitkomste aangetoon in bylae A by hierdie verslag.

IZINDULULO

Zigunyazisiwe: isigqibo sesikaSodolophu weSigqeba ekunye namalungu eKomiti yeSigqeba sakhe

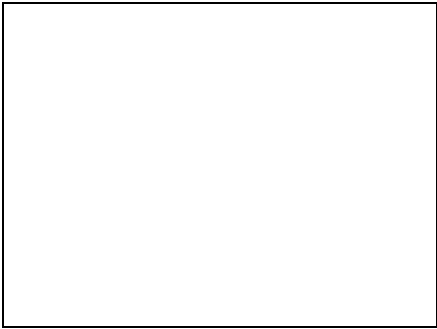
Kundululwe ukuba:

- a. Makuqwalasele ingxelo engohlahlo-lwabiwo-ma lombindi wonyaka novavanyo lokusebenza ize ingeniswe kwiBhunga ngokungqinelana necandelo 54 necandelo 72 oMthetho ojongene noLawulo lweeMali zikaMasipala.
- b. Makuphakanyiswe uhlahlo-lwabiwo lolungelelaniso (uhlahlo-lwabiwo-mali lolungelelaniso eyoMqungu 2026) ngokusekelezwe kwiziphumo zemali ezibonakaliswe kwisihlomelo A esiqhotyoshelwe kule ngxelo

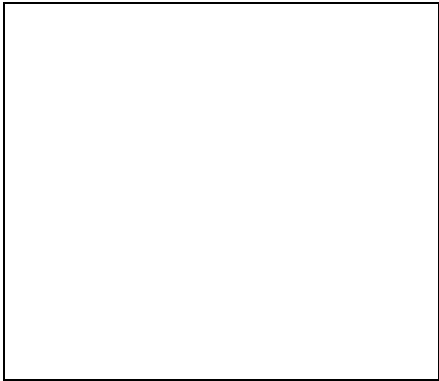
ANNEXURES

Annexure A – 2025/26 Mid-year Budget and Performance Assessment

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SIGNATURE : DIRECTOR			

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

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

MAYORAL COMMITTEE MEMBER

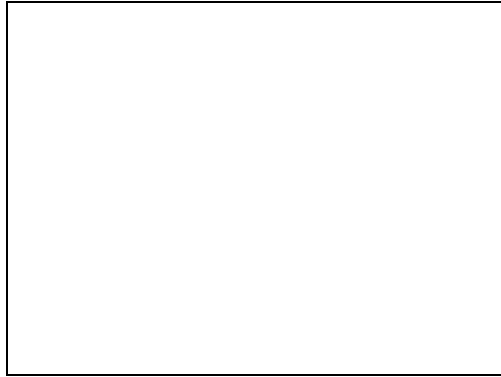
NAME

CLLR SISEKO MBANDEZI

COMMENT:

DATE

SIGNATURE



LEGAL COMPLIANCE

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

NAME

COMMENT:

DATE

SIGNATURE



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CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

JANUARY 2026

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GLOSSARY OF TERMS AND ABBREVIATIONS

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

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

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

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

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

City – City of Cape Town

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

CTICC - Cape Town International Convention Centre

CTS – Cape Town Stadium

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

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

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

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

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

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

MBRR – Municipal Budget Reporting Regulations

MCCR – Municipal Cost Containment Regulations

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

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

NT – National Treasury

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

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

SDBIP – Service Delivery and Budget Implementation Plan

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

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

WCG – Western Cape Government

PART 1 - REPORT OF THE EXECUTIVE MAYOR¹

1. Mayor's Report

1.1. High level assessment of MFMA S71 statements for the first half of 2025/26

1.1.1. Against annual budget (latest adjustments budget)

Revenue by Source

Current revenue² amounts to R37 448 million, which is 3.6% or R1 295 million more than the year-to-date budget projection for December 2025.

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

- **Service charges - Electricity (R112,8 million over)**, due to changes in the Time-of-Use (TOU) periods in line with Eskom periods, which resulted in misalignment between the period budget provision and actual billings to date.
- **Service charges - Waste Water Management (R34,9 million over)**
The variance reflects mainly on:
 - Sewerage Sales Volumetric - Domestic Full (over), as the volumetric usage was slightly higher than anticipated.
 - Fixed basic charge Sewerage and Sewerage Sales – Domestic Cluster (over), as the fixed basic charges and volumetric usage were higher than anticipated.
- **Service charges - Waste Management (R28,4 million under)**, mainly on Refuse Charges, where the revenue is lower than anticipated as a result of billing adjustments made in favour of customers.
- **Sale of Goods and Rendering of Services (R35,9 million over)**
The variance is reflected mainly on:
 - Admission/Entrance Fees, due to an increase in visitors visiting nature reserves.
 - Building Levies/Scrutiny Fees, which is dependent on the construction industry where constant fluctuations are evident, making revenue difficult to predict.
 - Parking Fees, due to increased revenue as a new parking tender covering additional areas has been implemented.
 - Recoveries of Operational Expenditure, due to a settlement agreement linked to the 2010 Stadium construction project. The Service Provider (SP) was unable to fulfil the full agreement and an additional settlement, specifically a cash settlement of the outstanding obligation, was concluded.

¹ Prepared as per MFMA Section 54 (1)

² Refer Table C4 – Total Revenue by Source (excluding capital transfers and contributions)

- **Interest from Current and Non Current Assets (R528,8 million over)**

The variance is attributed to the following:

- Interest Received: Short Term and Call fixed deposits, due to higher cash and investment balances, and more favourable interest rates offered in the market than anticipated.
- Interest Received - Allocation to Donors, where improved investment returns were realised due to higher than anticipated interest rates offered in the market.

- **Rental from Fixed Assets (R27,3 million over)**

The variance is attributed to the following:

- Rental from Fixed Assets - Non-Market related (other), due to:
 - Unforeseen increases in billing for three lessees whose rentals are linked to their annual financial performance.
 - Less than planned saleable units being transferred, resulting in an over-recovery year-to-date.
 - Misalignment of period budget projections linked to the bi-annual rental that is payable by the Western Province Rugby (WPR) for the suite rental at the Cape Town Stadium.
 - Indigent Relief, which is demand driven and dependent on the eligibility of applicants, making it difficult to plan accurately per monthly cycles. The net impact is a reduction on revenue.

- **Operational Revenue (R21,4 million over)**

The variance is reflected mainly on:

- Development Contribution/Levy & BICL, due to higher than planned revenue on property development, which is difficult to accurately predict for cash flow purposes.
- Skills Development Levy, due to the earlier than anticipated receipt of the skills levy.

- **Property Rates (R111,4 million over)**, largely due to property valuation changes (i.e. objections, appeals, reviews and supplementary valuations) made during the reporting period.

- **Fines, penalties and forfeits (R416,6 million over)**, mainly on fines, penalties and forfeits due to a higher collection of revenue from traffic fine accruals during the period.

- **Transfers and subsidies – Operational (R69,1 million under)**

The variance is reflected mainly on:

- Grants and Subsidies: Provincial (Conditional), mainly within the following directorates:
 - Human Settlements Directorate as a result of the following:
 - Greenville Housing Ph4 Tops, the project phase has been completed, and savings have been realised.
 - Gugulethu Infill Project Erf 8448/Mau/Mau, due to outstanding invoices.
 - Elsies River Infill Housing Project, where the contract appointment was delayed due to an appeal received during the tendering process.
 - Community Services & Health due to outstanding claims for November 2025 and December 2025 to be submitted to the Provincial Health Department.
 - Safety & Security due to delays in the signing of the business plan and Transfer Payment Agreement (TPA) for the Law Enforcement Advancement Plan (LEAP) project.
- Grants and Subsidies: PCDR (Conditional), mainly within the Water & Sanitation Directorate as a result of the following:
 - The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year.
 - The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods.
 - The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays, resulting in the likelihood that the full grant allocation might not be spent in the current financial year.

- **Operational Revenue (R55,1 million under)**, mainly on Area Cleaning Charges, due to the impact of zero-rated properties being billed at a zero value, and billing corrections made on the system.

- **Other Gains (R125,9 million over)**

The variance is largely due to:

- Inventory consumed: Gains Water, where the water volumes drawn from the internal dams are more than budgeted for in the inventory system.
- Inventory consumed: Price Adj Bulk Water and Reticulation Water, due to the water consumption for customers being slightly higher than budgeted volumes.

Operating expenditure by type

Current expenditure³ amounts to R32 239 million, which is 2.2% or R725,2 million less than the year-to-date budget projection for December 2025.

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

- **Employee related costs (R402,6 million under)**, mainly due to:
 - The turnaround time in filling vacancies.
 - The internal filling of vacancies.
 - Slower than planned implementation of job creation projects (EPWP).
- **Bulk purchases - electricity (R41 million under)**, due to Eskom structural changes made to bulk purchases.
- **Inventory consumed (R24,8 million under)**
 The variance is reflected mainly on:
 - Chemicals, where the Faure Water Treatment Plant (WTP) is operating at reduced flow capacity and intermittent forced shutdowns during the month resulted in lower chemical consumption.
 - Materials Consumables Tools & Equipment, due to sufficient refuse bin stock being available in stores.
 - Inventory consumed: Reticulation Informal, due to changes in the calculation methodology.
- **Debt impairment (R249,6 million under)**
 The National Treasury's reporting requirements as part of the Municipal Regulations on a Standard Chart of Accounts requires that municipalities disclose debt impairment as well as irrecoverable debt written off in the statement of financial performance.
 While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.22% (R3,6 million over expenditure).

³ Refer Table C4 – Total expenditure by type

- **Depreciation and amortisation (R44,8 million under)**, mainly due to:
 - Slower than planned capitalisation rate of various projects.
 - Misalignment between actuals and period budget projections on the impairment of assets.
- **Interest (R221 million under)**, due to the delayed drawdown of loans as informed by the City's financing strategy resulting in savings on external interest payable for the year-to-date.
- **Transfers and subsidies (R33,3 million under)**

The variance is mainly on Grants/Sponsorships, due to the first tranche payment to Cape Town Tourism, initially budgeted for under Grants & Sponsorships, but processed against Contracted Services in compliance with Circular 131. Additionally, the Cape Town Tourism payment was less than anticipated.
- **Irrecoverable debts written off (R253,2 million over)**

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

While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.22% (R3,6 million over expenditure).
- **Operational costs (R146,6 million under)**

The variance is reflected mainly on:

 - G&D Labour to Grants & Donations (under), as a result of salary recoveries that were not processed due to discrepancies between the staff reconciliation and the payroll report.
 - R&M Hire of LDV, PVan, Bus, due to lower than anticipated hiring of fleet for pond cleaning within the Wastewater branch.
 - Electricity, due to downward fluctuations in electricity usage at some of the bulk water plants.
 - Bulk Water: Levy (Berg Water Project), due to the tariff for 2025/26 being lower than anticipated.
 - Software Licences - Upgrade/Protection, due to less than anticipated requests received for Software Licence upgrades.

- Rehabilitation Costs Actual Expenditure, where the contractor appointed to complete the work at the Bellville landfill site has stepped away from the project and processes are being put into place to appoint an alternative contractor to complete the work.
- **Other Losses (R181,7 million over)**
The variance is reflected mainly on:
 - Net losses on financial instruments at Future Value, as a result of the valuation of financial instruments e.g. investments that are not budgeted for but occur occasionally due to market valuation movements.
 - Inventory consumed: Real: Leakage R/Water, due to losses for reticulation being higher than the budgeted volumes in the inventory system.

Capital expenditure

Year-to-date expenditure amounts to R5 062 million (Dec 2024: R4 207 million) or 37.39% (Dec 2024: 32.45%) of the current budget of R13 537 million, which is 4.94% more when comparing expenditure against budget for the same period last year.

Year-to-date expenditure as a percentage of the original budget of R12 863 million (approved in June 2025) amounts to 39.35%.

The year-to-date actual expenditure compared to the year-to-date budget reflects an underspent of R296,6 million or 5.5% negative variance.

The negative year-to-date expenditure variance was funded by means of capital transfers recognised i.e. national- and provincial government, and public contributions and donations (2.3.%), borrowings (2.6%) and internally generated funds (10.5%).

Reasons for material negative variances in capital expenditure:

- Initial delays due to quotations being received later than anticipated on certain clinic upgrades.
- Appeal process on the Tafelsig Clinic was upheld and referred back to the Bid Evaluation Committee.
- Corporate Plant replacement deliveries delayed due to breach of contract.
- Delivery of some computers delayed due to stock shortages.
- Delays on Parrow and Goodwood new built trading structures as well as fence and infrastructure at Good Hope Centre due to delays in receipt of quotations.
- Approval to make use of a transversal tender took longer than initially anticipated.

- Vetting of quotations for the Lange Fire Station construction and the Fire Facilities minor upgrades, took longer than initially anticipated.
- Various projects/items where the invoices for work done in December 2025 were only received after month-end or still awaited.
- Unavailability of stock such as IT equipment, Specialised vehicles CCTV, furniture and office equipment.
- Detailed design commenced later than anticipated on the Mfuleni Fire Station upgrade as the concept design was only approved in November 2025.
- Delays in the activation of items required on tender 213G/2023/24 resulted in the late placement of certain vehicle orders.
- Poor performance by a contractor where penalties is being imposed.
- Certain vehicles were not delivered by the vendor before the tender expired.
- Project Manager of Bonteheuwel ablutions upgrade project is awaiting a revised quotation, as the initial quotation did not include all items.
- IRT Ph2A: Trunk-E2-M9 Duinefontein Railway - Intsikizi, where the addition of an additional contractor in the same works area has called for a revised construction programme, however, the progress rate has been regressive due to challenges of having two main contractors working in the same section and finding ways to progress alongside each other.
- IRT Ph2A:Trunk-E3-M9 Intsikizi-Morning Star, where construction progress has been considerably slower than anticipated, primarily due to under performance by the contractor.
- IRT Ph2A:W1-Roadway-Imam Haron/Chichester, where the project manager is following up on the outstanding invoice.
- IRT Ph2A: Station Construction: Claremont-Mitchells Plain, which is behind schedule as a result of challenges experienced with service relocations.
- Urban Waste Management vehicle replacement is behind planned expenditure due to delays in delivery of certain items that have taken longer than initially anticipated.

Cash Flow

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

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

The mid-year corporate scorecard performance assessment contained in this report is based on the reviewed top-level corporate SDBIP for the period 1 July 2025 to 31 December 2025. The 2025/26 Corporate Scorecard as at 31 December 2025 is included as Annexure 1.1 to this report. The City achieved an overall indicator performance of 74%.

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

1.3. 2024/25 Annual Report

The issues identified in the previous year's annual report have been addressed where applicable. Unresolved issues are followed up, and corrective actions taken where feasible. For more detail regarding the 2024/25 Integrated Annual Report visit the City's website at capetown.gov.za/Work_and_business/Meet-the-city/City-reports/Annual-reports

The Auditor-General's report forms part of the 2024/2025 Integrated Annual Report and will be tabled before the Council in accordance with MFMA Sections 127 to 129.

The City received outstanding recognition for its 2023/2024 Integrated Annual Report (IAR) at the recent Johannesburg Stock Exchange (JSE) Annual Integrated Reporting Awards (November 2025). The City was awarded the merit award in the public sector in South Africa. At the JSE Awards, the IAR was evaluated according to the International Integrated Reporting Framework, with judges considering key areas such as presentation, strategy, performance, governance, and sustainability.

1.4. Municipal Entities

Cape Town Stadium (CTS)

The CTS's mid-year review and performance assessment for the period 1 July 2025 to 31 December 2025 is reported in Annexure 3 to this report.

The entity's mid-year corporate scorecard performance assessment for the period 1 July 2025 to 31 December 2025 is included as Annexure 1.2 to this report. The CTS achieved an overall indicator performance of 62,5%.

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

The entity's 2024/25 Annual Report will be tabled at Council as per MFMA Section 127 to Section 129.

Cape Town International Convention Centre (CTICC)

The CTICC's mid-year review and performance assessment for the period 1 July 2025 to 31 December 2025 is reported in Annexure 4 to this report.

The entity's mid-year corporate scorecard performance assessment for the period 1 July 2025 to 31 December 2025 is included as Annexure 1.3 to this report. The CTICC achieved an overall indicator performance of 92,8%.

The CTICC's mid-year amendments to targets as a result of budget-related adjustments are included in Annexure 2.5 to this report.

The entity's 2024/25 Annual Report will be tabled at Council as per MFMA Section 127 to Section 129.

2. Conclusion

The mid-year budget and performance assessment indicates that:

- a) An adjustments budget for 2025/26 is required and this adjustments budget must be approved by Council by no later than 28 February 2026; and
- b) The revised SDBIP, which forms the basis for the mid-year review and performance assessment, must include adjustments resulting from the adjustments budget and must be approved by Council.

PART 2 – FINANCIAL PERFORMANCE

The tables below were extracted from the December 2025 (M06 2026) in-year monthly budget statement (Section 71 report). Full year forecasts were revised as part of the mid-year review and performance assessment. Revised forecasts will inform the adjustments budget tabled at Council for approval.

Table C1: Monthly Budget Statement - Summary

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	12 791 912	13 768 100	13 768 100	6 832 483	6 721 049	111 434	1.7%	13 918 100
Service charges	31 863 259	34 064 443	34 064 443	17 632 048	17 510 029	122 018	0.7%	34 106 458
Investment revenue	1 559 083	758 522	758 522	907 944	379 141	528 803	139.5%	1 309 154
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	4 612 047	4 681 122	(69 076)	-1.5%	7 356 104
Other own revenue	13 818 333	14 811 680	14 811 680	7 463 801	6 861 632	602 169	8.8%	14 722 069
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	70 832 016	37 448 322	36 152 973	1 295 349	3.6%	71 411 884
Employee costs	18 529 593	20 889 090	20 895 802	10 032 013	10 434 623	(402 610)	-3.9%	20 810 094
Remuneration of Councillors	185 833	197 729	197 729	94 077	99 774	(5 696)	-5.7%	198 376
Depreciation and amortisation	3 788 203	3 974 164	3 974 164	1 942 259	1 987 082	(44 823)	-2.3%	3 996 121
Interest	847 499	1 428 206	1 416 254	473 069	694 097	(221 028)	-31.8%	1 083 168
Inventory consumed and bulk purchases	23 410 110	25 654 842	25 646 161	11 337 907	11 403 778	(65 871)	-0.6%	25 585 880
Transfers and subsidies	373 494	388 523	405 092	170 522	203 825	(33 303)	-16.3%	435 536
Other expenditure	16 933 571	18 744 452	18 841 513	8 189 645	8 141 552	48 093	0.6%	18 880 789
Total Expenditure	64 068 302	71 277 006	71 376 715	32 239 493	32 964 731	(725 238)	-2.2%	70 989 966
Surplus/(Deficit)	2 922 054	(544 699)	(544 699)	5 208 830	3 188 243	2 020 587	63.4%	421 919
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	1 542 782	1 626 708	(83 927)	-5.2%	4 344 729
Transfers and subsidies - capital (in-kind)	898	–	–	217	–	217	100.0%	–
Surplus/(Deficit) after capital transfers & contributions	5 535 474	3 310 490	3 319 460	6 751 828	4 814 951	1 936 877	40.2%	4 766 647
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	6 751 828	4 814 951	1 936 877	40.2%	4 766 647
Capital expenditure & funds sources								
Capital expenditure	9 351 390	12 862 639	13 536 948	5 061 782	5 358 372	(296 590)	-5.5%	13 475 562
Capital transfers recognised	2 541 359	3 855 190	3 864 159	1 542 818	1 578 442	(35 625)	-2.3%	4 344 729
Borrowing	5 854 382	5 000 000	5 000 000	1 666 858	1 711 006	(44 148)	-2.6%	5 000 000
Internally generated funds	955 649	4 007 449	4 672 789	1 852 107	2 068 924	(216 817)	-10.5%	4 130 833
Total sources of capital funds	9 351 390	12 862 639	13 536 948	5 061 782	5 358 372	(296 590)	-5.5%	13 475 562
Financial position								
Total current assets	23 663 772	25 618 987	26 900 924	21 897 786				23 796 128
Total non current assets	75 849 787	85 146 169	85 820 478	83 047 649				85 576 132
Total current liabilities	13 557 517	16 508 768	18 456 044	10 056 673				14 720 556
Total non current liabilities	13 139 535	20 716 339	20 716 339	15 415 531				17 162 691
Community wealth/Equity	72 816 507	73 540 049	73 549 018	79 473 230				77 489 013
Cash flows								
Net cash from (used) operating	10 268 540	6 775 094	6 782 972	6 272 154	3 333 741	(2 938 413)	-88.1%	8 551 907
Net cash from (used) investing	(7 737 017)	(12 945 536)	(13 619 845)	(5 294 431)	(5 425 482)	(131 051)	2.4%	(13 638 240)
Net cash from (used) financing	757 432	3 882 699	3 882 699	2 259 543	3 041 896	782 353	25.7%	3 921 463
Cash/cash equivalents at the month/year end	10 576 530	6 340 418	7 622 355	13 813 797	11 526 686	(2 287 111)	-19.8%	9 411 660

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

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	21 108 953	20 909 478	20 909 478	11 865 384	11 138 718	726 667	6.5%	21 743 303
Executive and council	1 551	393	393	322	196	125	63.8%	393
Finance and administration	21 107 407	20 909 081	20 909 081	11 865 063	11 138 520	726 543	6.5%	21 742 907
Internal audit	(5)	4	4	0	2	(2)	-91.3%	4
Community and public safety	4 733 583	4 736 777	4 828 542	2 530 106	2 216 488	313 618	14.1%	4 841 335
Community and social services	116 238	142 377	142 377	81 394	72 026	9 368	13.0%	143 286
Sport and recreation	84 346	66 264	66 264	36 912	28 080	8 832	31.5%	67 391
Public safety	2 492 605	2 344 266	2 344 266	1 314 842	911 697	403 146	44.2%	2 366 153
Housing	1 636 011	1 732 928	1 824 694	894 772	992 496	(97 724)	-9.8%	1 812 397
Health	404 383	450 941	450 941	202 186	212 190	(10 004)	-4.7%	452 107
Economic and environmental services	3 068 851	4 279 566	4 288 536	1 753 636	1 807 216	(53 580)	-3.0%	4 239 747
Planning and development	682 164	740 131	740 131	408 592	379 517	29 075	7.7%	745 309
Road transport	2 326 957	3 479 674	3 488 644	1 321 831	1 407 661	(85 830)	-6.1%	3 434 876
Environmental protection	59 731	59 761	59 761	23 213	20 038	3 175	15.8%	59 561
Trading services	40 692 307	44 660 289	44 668 233	22 841 525	22 616 566	224 959	1.0%	44 930 946
Energy sources	23 213 504	24 327 273	24 327 273	13 003 262	12 881 786	121 476	0.9%	24 476 412
Water management	11 459 260	12 582 605	12 582 605	5 782 994	5 670 349	112 645	2.0%	12 973 197
Waste water management	3 896 855	4 438 859	4 446 803	2 404 549	2 331 154	73 395	3.1%	4 448 351
Waste management	2 122 688	3 311 553	3 311 553	1 650 721	1 733 278	(82 557)	-4.8%	3 032 987
Other	83	1 387	1 387	669	694	(25)	-3.6%	1 281
Total Revenue - Functional	69 603 776	74 587 497	74 696 175	38 991 321	37 779 682	1 211 639	3.2%	75 756 613
Expenditure - Functional								
Governance and administration	10 459 664	3 255 812	3 283 156	2 313 414	1 491 589	821 824	55.1%	3 450 295
Executive and council	574 706	133 192	133 068	42 026	64 875	(22 849)	-35.2%	227 713
Finance and administration	9 820 356	3 119 756	3 147 223	2 271 408	1 424 322	847 086	59.5%	3 218 701
Internal audit	64 602	2 864	2 864	(20)	2 392	(2 413)	-100.9%	3 882
Community and public safety	11 131 952	15 569 877	15 632 560	7 129 273	7 392 847	(263 574)	-3.6%	15 428 052
Community and social services	1 180 490	1 853 305	1 856 920	879 424	904 190	(24 765)	-2.7%	1 863 044
Sport and recreation	1 739 448	2 460 335	2 459 072	1 223 804	1 189 118	34 686	2.9%	2 491 563
Public safety	4 715 741	6 736 213	6 707 438	2 816 757	3 029 352	(212 596)	-7.0%	6 532 256
Housing	1 910 760	2 609 915	2 699 022	1 284 868	1 314 418	(29 550)	-2.2%	2 678 076
Health	1 585 513	1 910 108	1 910 108	924 420	955 769	(31 349)	-3.3%	1 863 113
Economic and environmental services	6 847 287	8 166 494	8 168 427	3 902 222	3 984 691	(82 469)	-2.1%	8 416 304
Planning and development	1 772 352	2 246 064	2 246 490	1 017 837	1 043 008	(25 171)	-2.4%	2 216 982
Road transport	4 718 761	5 379 680	5 381 613	2 643 379	2 683 450	(40 071)	-1.5%	5 594 545
Environmental protection	356 174	540 749	540 323	241 006	258 233	(17 228)	-6.7%	604 777
Trading services	35 498 979	44 043 437	44 051 187	18 798 973	19 981 498	(1 182 525)	-5.9%	43 444 856
Energy sources	21 471 119	23 965 586	23 965 386	10 843 708	11 060 689	(216 981)	-2.0%	23 693 499
Water management	9 186 556	10 863 512	10 867 913	4 583 432	4 719 594	(136 162)	-2.9%	10 835 526
Waste water management	3 924 979	6 054 187	6 057 736	2 390 172	2 786 659	(396 487)	-14.2%	5 898 390
Waste management	916 325	3 160 152	3 160 152	981 661	1 414 555	(432 895)	-30.6%	3 017 442
Other	130 420	241 386	241 386	95 611	114 105	(18 494)	-16.2%	250 458
Total Expenditure - Functional	64 068 302	71 277 006	71 376 715	32 239 493	32 964 731	(725 238)	-2.2%	70 989 966
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	6 751 828	4 814 951	1 936 877	40.2%	4 766 647

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

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

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

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	957 455	991 754	991 754	506 001	500 045	5 956	1.2%	991 345
Vote 2 - Corporate Services	110 467	99 480	99 480	53 713	47 288	6 425	13.6%	100 255
Vote 3 - Economic Growth	543 626	367 264	367 264	170 684	164 121	6 563	4.0%	376 088
Vote 4 - Energy	23 003 585	24 085 011	24 085 011	12 821 480	12 700 044	121 436	1.0%	24 234 150
Vote 5 - Finance	20 070 032	20 156 511	20 156 511	11 502 849	10 852 363	650 486	6.0%	20 960 268
Vote 6 - Future Planning & Resilience	83 533	65 915	65 915	32 852	26 522	6 330	23.9%	74 880
Vote 7 - Human Settlements	1 654 231	1 771 568	1 863 334	906 740	999 940	(93 200)	-9.3%	1 844 475
Vote 8 - Office of the City Manager	1 246	957	957	3 005	103	2 902	2816.5%	4 367
Vote 9 - Safety & Security	2 540 700	2 396 509	2 396 509	1 348 694	945 827	402 866	42.6%	2 419 641
Vote 10 - Spatial Planning & Environment	715 805	746 195	746 195	410 937	373 736	37 201	10.0%	742 002
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 520 549	1 377 836	1 413 781	(35 946)	-2.5%	3 517 866
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 323 144	1 658 367	1 737 655	(79 288)	-4.6%	3 051 349
Vote 13 - Water & Sanitation	15 367 562	17 071 610	17 079 554	8 198 164	8 018 256	179 908	2.2%	17 439 928
Total Revenue by Vote	69 603 776	74 587 497	74 696 175	38 991 321	37 779 682	1 211 639	3.2%	75 756 613
Expenditure by Vote								
Vote 1 - Community Services & Health	4 499 930	4 944 321	4 944 321	2 268 158	2 297 840	(29 682)	-1.3%	4 885 956
Vote 2 - Corporate Services	3 864 363	4 123 703	4 123 703	2 018 089	2 022 139	(4 050)	-0.2%	4 139 694
Vote 3 - Economic Growth	672 720	760 365	760 365	370 731	393 031	(22 299)	-5.7%	791 514
Vote 4 - Energy	19 635 188	21 757 162	21 757 162	9 808 166	9 986 275	(178 109)	-1.8%	21 498 611
Vote 5 - Finance	3 871 516	4 496 215	4 496 215	2 224 352	2 319 551	(95 199)	-4.1%	4 341 917
Vote 6 - Future Planning & Resilience	570 006	595 825	595 825	288 377	295 332	(6 955)	-2.4%	624 870
Vote 7 - Human Settlements	1 670 179	1 705 085	1 796 850	894 792	849 711	45 081	5.3%	1 780 374
Vote 8 - Office of the City Manager	524 964	524 560	524 560	253 194	254 719	(1 524)	-0.6%	552 288
Vote 9 - Safety & Security	5 836 592	6 692 842	6 692 842	3 112 296	3 194 571	(82 275)	-2.6%	6 729 308
Vote 10 - Spatial Planning & Environment	1 608 420	1 926 752	1 926 752	854 698	868 810	(14 112)	-1.6%	1 994 205
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 706 689	2 092 155	2 120 438	(28 283)	-1.3%	4 855 846
Vote 12 - Urban Waste Management	3 750 562	4 100 966	4 100 966	1 736 688	1 856 720	(120 032)	-6.5%	3 981 197
Vote 13 - Water & Sanitation	13 190 995	14 942 522	14 950 465	6 319 688	6 505 595	(185 907)	-2.9%	14 814 186
Total Expenditure by Vote	64 068 302	71 277 006	71 376 715	32 241 385	32 964 731	(723 346)	-2.2%	70 989 966
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	6 749 936	4 814 951	1 934 985	40.2%	4 766 647

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

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	22 597 687	23 663 555	23 663 555	12 562 142	12 449 334	112 808	0.9%	23 663 555
Service charges - Water	5 167 722	5 776 241	5 776 241	2 793 459	2 790 742	2 718	0.1%	5 868 665
Service charges - Waste Water Management	2 623 012	2 966 006	2 966 006	1 478 259	1 443 336	34 923	2.4%	2 963 426
Service charges - Waste management	1 474 838	1 658 640	1 658 640	798 187	826 618	(28 431)	-3.4%	1 610 811
Sale of Goods and Rendering of Services	752 490	816 579	816 579	410 591	374 718	35 873	9.6%	732 137
Agency services	288 826	302 874	302 874	146 612	151 437	(4 825)	-3.2%	302 874
Interest	—	—	—	—	—	—	—	—
Interest earned from Receivables	362 159	339 731	339 731	172 353	164 544	7 808	4.7%	329 033
Interest from Current and Non Current Assets	1 559 083	758 522	758 522	907 944	379 141	528 803	139.5%	1 309 154
Dividends	3 270	—	—	—	—	—	—	—
Rent on Land	—	—	—	—	—	—	—	—
Rental from Fixed Assets	535 280	494 307	494 307	274 782	247 519	27 263	11.0%	495 960
Licence and permits	1 452	205	205	517	103	414	403.8%	486 882
Special rating levies	—	494 107	494 107	247 543	240 979	6 564	2.7%	205
Operational Revenue	539 210	423 376	423 376	224 170	202 751	21 419	10.6%	391 276
Non-Exchange Revenue								
Property rates	12 791 912	13 768 100	13 768 100	6 832 483	6 721 049	111 434	1.7%	13 918 100
Surcharges and Taxes	431 181	—	—	—	—	—	—	—
Fines, penalties and forfeits	2 010 667	1 878 556	1 878 556	1 083 084	666 507	416 577	62.5%	1 905 299
Licence and permits	46 471	50 301	50 301	22 715	26 515	(3 800)	-14.3%	47 909
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	4 612 047	4 681 122	(69 076)	-1.5%	7 356 104
Interest	145 735	98 675	98 675	63 869	49 337	14 532	29.5%	98 675
Fuel Levy	2 749 549	2 851 776	2 851 776	1 901 184	1 901 184	—	—	2 851 776
Operational Revenue	—	906 078	906 078	380 851	435 957	(55 106)	-12.6%	769 510
Gains on disposal of Assets	267 624	70 772	70 772	14 269	4 735	9 534	201.4%	84 226
Other Gains	5 684 418	6 084 343	6 084 343	2 521 262	2 395 346	125 916	5.3%	6 226 308
Discontinued Operations	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	70 832 016	37 448 322	36 152 973	1 295 349	3.6%	71 411 884
Expenditure By Type								
Employee related costs	18 529 593	20 889 090	20 895 802	10 032 013	10 434 623	(402 610)	-3.9%	20 810 094
Remuneration of councillors	185 833	197 729	197 729	94 077	99 774	(5 696)	-5.7%	198 376
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	8 147 823	8 188 860	(41 036)	-0.5%	17 755 086
Inventory consumed	7 077 050	7 899 755	7 891 075	3 190 083	3 214 918	(24 835)	-0.8%	7 830 794
Debt impairment	(935 100)	3 217 478	3 217 478	1 346 133	1 595 776	(249 643)	-15.6%	3 178 514
Depreciation and amortisation	3 788 203	3 974 164	3 974 164	1 942 259	1 987 082	(44 823)	-2.3%	3 996 121
Interest	847 499	1 428 206	1 416 254	473 069	694 097	(221 028)	-31.8%	1 083 168
Contracted services	9 963 588	11 100 541	11 159 477	4 413 778	4 410 400	3 378	0.1%	11 172 532
Transfers and subsidies	373 494	388 523	405 092	170 522	203 825	(33 303)	-16.3%	435 536
Irrecoverable debts written off	3 996 428	123 202	123 202	283 649	30 453	253 196	831.4%	198 594
Operational costs	3 504 247	3 768 638	3 806 764	1 776 808	1 923 386	(146 578)	-7.6%	3 846 638
Losses on Disposal of Assets	40 757	2 500	2 500	7 592	1 551	6 041	389.6%	2 581
Other Losses	363 650	532 092	532 092	361 686	179 987	181 700	101.0%	481 931
Total Expenditure	64 068 302	71 277 006	71 376 715	32 239 493	32 964 731	(725 238)	-2.2%	70 989 966
Surplus/(Deficit)	2 922 054	(544 699)	(544 699)	5 208 830	3 188 243	2 020 587	63.4%	421 919
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	1 542 782	1 626 708	(83 927)	-5.2%	4 344 729
Transfers and subsidies - capital (in-kind)	898	—	—	217	—	217	100.0%	—
Surplus/(Deficit) after capital transfers & contributions	5 535 474	3 310 490	3 319 460	6 751 828	4 814 951			4 766 647
Income Tax	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax	5 535 474	3 310 490	3 319 460	6 751 828	4 814 951			4 766 647
Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality	5 535 474	3 310 490	3 319 460	6 751 828	4 814 951			4 766 647
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	6 751 828	4 814 951			4 766 647

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

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

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	310 514	317 218	332 336	148 177	156 467	(8 289)	-5.3%	336 581
Vote 2 - Corporate Services	420 495	498 476	510 065	224 467	265 726	(41 259)	-15.5%	741 143
Vote 3 - Economic Growth	94 372	111 099	141 641	23 402	46 560	(23 158)	-49.7%	138 195
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	649 106	659 616	(10 510)	-1.6%	1 360 754
Vote 5 - Finance	75 738	123 163	125 012	27 607	29 309	(1 702)	-5.8%	125 343
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	4 661	5 808	(1 147)	-19.8%	21 816
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	613 049	637 547	(24 498)	-3.8%	1 440 465
Vote 8 - Office of the City Manager	6 015	8 675	8 799	2 279	8 749	(6 470)	-74.0%	18 484
Vote 9 - Safety & Security	466 205	344 830	345 566	194 376	222 061	(27 685)	-12.5%	426 282
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	165 359	196 165	(30 806)	-15.7%	459 012
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	1 069 781	1 211 947	(142 166)	-11.7%	3 021 950
Vote 12 - Urban Waste Management	384 643	438 953	450 047	237 706	275 840	(38 134)	-13.8%	450 047
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	1 701 813	1 642 579	59 234	3.6%	4 935 490
Total Capital Expenditure	9 351 390	12 862 639	13 536 948	5 061 782	5 358 372	(296 590)	-5.5%	13 475 562
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 424 512	641 372	747 360	(105 987)	-14.2%	1 830 881
Executive and council	1 718	27 948	30 556	1 474	20 005	(18 531)	-92.6%	30 156
Finance and administration	1 153 545	1 310 672	1 393 866	639 891	727 264	(87 373)	-12.0%	1 800 718
Internal audit	82	90	90	7	90	(83)	-92.1%	7
Community and public safety	1 638 433	1 864 454	2 028 369	922 595	974 113	(51 518)	-5.3%	2 176 893
Community and social services	90 140	138 247	140 940	70 761	62 758	8 003	12.8%	148 675
Sport and recreation	220 737	235 626	245 833	72 034	76 042	(4 008)	-5.3%	264 292
Public safety	357 903	231 780	246 906	157 864	171 223	(13 359)	-7.8%	313 508
Housing	932 296	1 202 911	1 334 680	606 824	630 063	(23 238)	-3.7%	1 415 120
Health	37 356	55 890	60 011	15 112	34 027	(18 915)	-55.6%	35 298
Economic and environmental services	1 893 042	3 604 890	3 881 146	1 195 422	1 432 468	(237 046)	-16.5%	3 453 785
Planning and development	161 485	280 769	320 838	59 683	83 515	(23 832)	-28.5%	238 789
Road transport	1 549 436	3 013 970	3 232 163	1 012 268	1 200 597	(188 329)	-15.7%	2 894 667
Environmental protection	182 121	310 151	328 146	123 471	148 356	(24 885)	-16.8%	320 329
Trading services	4 663 470	6 052 141	6 200 430	2 301 542	2 201 965	99 578	4.5%	6 011 118
Energy sources	1 075 730	1 228 075	1 302 330	633 445	634 192	(747)	-0.1%	1 334 700
Water management	938 295	1 478 230	1 530 768	408 516	425 168	(16 653)	-3.9%	1 429 204
Waste water management	2 488 246	3 258 361	3 272 239	1 221 104	1 102 263	118 841	10.8%	3 155 573
Waste management	161 199	87 476	95 093	38 478	40 341	(1 864)	-4.6%	91 641
Other	1 100	2 445	2 491	851	2 467	(1 616)	-65.5%	2 886
Total Capital Expenditure - Functional Classification	9 351 390	12 862 639	13 536 948	5 061 782	5 358 372	(296 590)	-5.5%	13 475 562
Funded by:								
National Government	2 466 508	3 735 882	3 735 882	1 504 672	1 527 006	(22 334)	-1.5%	4 226 332
Provincial Government	14 200	6 657	6 657	5 349	6 357	(1 008)	-15.9%	10 690
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	60 650	112 651	121 621	32 796	45 079	(12 283)	-27.2%	107 707
Transfers recognised - capital	2 541 359	3 855 190	3 864 159	1 542 818	1 578 442	(35 625)	-2.3%	4 344 729
Borrowing	5 854 382	5 000 000	5 000 000	1 666 858	1 711 006	(44 148)	-2.6%	5 000 000
Internally generated funds	955 649	4 007 449	4 672 789	1 852 107	2 068 924	(216 817)	-10.5%	4 130 833
Total Capital Funding	9 351 390	12 862 639	13 536 948	5 061 782	5 358 372	(296 590)	-5.5%	13 475 562

Table C6: Monthly Budget Statement - Financial Position

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

Description	2024/25	Budget Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	14 247 212	13 306 706	14 588 642	13 277 372	12 835 375
Trade and other receivables from exchange transactions	5 181 046	4 274 283	4 274 283	5 059 751	3 507 487
Receivables from non-exchange transactions	3 135 644	6 313 491	6 313 491	2 895 451	6 321 403
Current portion of non-current receivables	64	60	60	64	64
Inventory	510 200	527 450	527 450	662 916	542 490
VAT	589 606	1 196 998	1 196 998	2 231	589 309
Other current assets	–	–	–	–	–
Total current assets	23 663 772	25 618 987	26 900 924	21 897 786	23 796 128
Non current assets					
Investments	4 248 048	2 517 807	2 517 808	8 325 249	4 495 016
Investment property	572 702	571 011	571 011	572 702	571 191
Property, plant and equipment	70 077 308	81 391 618	82 060 793	73 198 025	79 719 375
Biological assets	–	–	–	–	–
Living and non-living resources	1 112	1 440	1 440	1 112	962
Heritage assets	10 324	11 184	11 184	10 324	10 555
Intangible assets	940 198	653 094	658 228	940 198	779 003
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	95	14	14	37	31
Other non-current assets	–	–	–	–	–
Total non current assets	75 849 787	85 146 169	85 820 478	83 047 649	85 576 132
TOTAL ASSETS	99 513 559	110 765 156	112 721 402	104 945 434	109 372 260
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	761 578	1 346 115	1 346 115	761 578	1 115 639
Consumer deposits	560 056	499 971	499 971	671 045	585 765
Trade and other payables from exchange transactions	8 669 836	11 386 511	13 333 785	3 873 031	10 264 368
Trade and other payables from non-exchange transactions	1 141 121	833 187	833 187	2 300 440	307 105
Provision	1 918 135	1 981 571	1 981 573	1 902 538	2 039 045
VAT	506 791	461 413	461 413	548 041	408 634
Other current liabilities	–	–	–	–	–
Total current liabilities	13 557 517	16 508 768	18 456 044	10 056 673	14 720 556
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	13 459 944	8 805 850	9 961 515
Provision	6 609 681	7 256 395	7 256 395	6 609 681	7 201 176
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	13 139 535	20 716 339	20 716 339	15 415 531	17 162 691
TOTAL LIABILITIES	26 697 052	37 225 107	39 172 384	25 472 204	31 883 247
NET ASSETS	72 816 507	73 540 049	73 549 018	79 473 230	77 489 013
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	67 566 495	68 264 566	68 494 978	74 665 112	70 834 971
Reserves and funds	5 250 013	5 275 483	5 054 041	4 808 119	6 654 042
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	72 816 507	73 540 049	73 549 018	79 473 230	77 489 013

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 676 718	13 662 239	13 662 239	7 326 057	7 073 194	252 863	3.6%	13 798 856
Service charges	31 081 542	33 879 903	33 879 903	17 412 781	17 577 183	(164 402)	-0.9%	33 755 081
Other revenue	5 689 825	5 167 880	5 167 880	4 755 240	3 008 062	1 747 178	58.1%	5 077 136
Transfers and Subsidies - Operational	6 885 080	7 329 561	7 429 270	5 359 690	4 844 823	514 867	10.6%	7 356 104
Transfers and Subsidies - Capital	3 073 968	3 855 190	3 864 159	2 149 118	1 909 516	239 602	12.5%	4 344 729
Interest	1 657 394	758 522	758 522	816 094	457 048	359 046	78.6%	1 309 154
Dividends	3 270	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(50 964 018)	(56 122 085)	(56 218 783)	(31 088 885)	(31 023 979)	64 906	-0.2%	(55 647 555)
Interest	(825 799)	(1 367 594)	(1 367 594)	(456 233)	(349 115)	107 119	-30.7%	(1 006 061)
Transfers and Subsidies	(9 440)	(388 523)	(392 626)	(1 706)	(162 991)	(161 285)	99.0%	(435 536)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 268 540	6 775 094	6 782 972	6 272 154	3 333 741	(2 938 413)	-88.1%	8 551 907
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	347 083	70 772	70 772	–	–	–	–	84 226
Decrease (increase) in non-current receivables	341	60	60	–	–	–	–	64
Decrease (increase) in non-current investments	1 579 285	(153 729)	(153 729)	–	–	–	–	(246 967)
Payments								
Capital assets	(9 663 726)	(12 862 639)	(13 536 948)	(5 294 431)	(5 425 482)	(131 051)	2.4%	(13 475 562)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 737 017)	(12 945 536)	(13 619 845)	(5 294 431)	(5 425 482)	(131 051)	2.4%	(13 638 240)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	3 435 400	5 000 000	5 000 000	2 800 000	3 500 000	(700 000)	-20.0%	5 000 000
Increase (decrease) in consumer deposits	–	22 041	22 041	–	–	–	–	25 709
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 139 343)	(540 457)	(458 104)	82 353	-18.0%	(1 104 247)
NET CASH FROM/(USED) FINANCING ACTIVITIES	757 432	3 882 699	3 882 699	2 259 543	3 041 896	782 353	25.7%	3 921 463
NET INCREASE/ (DECREASE) IN CASH HELD	3 288 955	(2 287 744)	(2 954 175)	3 237 267	950 156			(1 164 870)
Cash/cash equivalents at beginning:	7 287 575	8 628 162	10 576 530	10 576 530	10 576 530			10 576 530
Cash/cash equivalents at month/year end:	10 576 530	6 340 418	7 622 355	13 813 797	11 526 686			9 411 660

Debtors' Analysis

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

Table SC3 Monthly Budget Statement - Aged Debtors

Description	Budget Year 2025/26											Actual Bad Debts Written Off against Debtors	Impairment Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	589 474	96 808	63 708	63 538	58 491	48 261	301 341	1 403 156	2 624 777	1 874 787	–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	891 965	70 505	56 039	(10 947)	47 546	25 760	147 546	485 913	1 714 327	695 818	–	–	
Receivables from Non-exchange Transactions - Property Rates	808 259	108 843	69 840	51 052	44 262	35 129	213 174	941 060	2 271 619	1 284 676	–	–	
Receivables from Exchange Transactions - Waste Water Management	299 717	42 902	34 972	24 155	25 953	17 823	112 777	528 158	1 086 457	708 865	–	–	
Receivables from Exchange Transactions - Waste Management	119 246	22 387	15 656	13 665	14 943	11 338	64 941	339 283	601 459	444 169	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	145 059	15 679	(443)	14 972	13 767	13 663	112 225	667 438	982 360	822 065	–	–	
Interest on Arrear Debtor Accounts	87 419	39 361	36 984	33 867	38 059	68	536	6 558	242 852	79 088	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–	
Other	(70 171)	(42 982)	(30 131)	(141 832)	(116 176)	2 937	12 351	(241 248)	(627 252)	(483 968)	–	–	
Total By Income Source	2 870 970	353 503	246 625	48 469	126 845	154 978	964 890	4 130 318	8 896 598	5 425 500	–	–	
2024/25 - totals only	2 862 178	310 520	210 706	193 629	71 782	208 408	1 168 735	4 894 298	9 920 257	6 536 852	–	–	
Debtors Age Analysis By Customer Group													
Organs of State	138 434	24 610	26 770	(116 080)	(101 086)	5 632	24 093	21 997	24 370	(165 444)	–	–	
Commercial	1 207 302	70 242	43 821	34 473	44 965	11 366	114 933	298 163	1 825 265	503 900	–	–	
Households	1 399 873	236 485	147 581	148 322	147 737	102 758	677 704	3 346 431	6 206 892	4 422 952	–	–	
Other	125 361	22 166	28 453	(18 246)	35 229	35 222	148 161	463 726	840 072	664 092	–	–	
Total By Customer Group	2 870 970	353 503	246 625	48 469	126 845	154 978	964 890	4 130 318	8 896 598	5 425 500	–	–	

Creditors' Analysis

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

Table SC4 Monthly Budget Statement - Aged Creditors

Description	Budget Year 2025/26									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	17 359	807	1 366	6	–	–	1	1	19 541	14 367
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	17 359	807	1 366	6	–	–	1	1	19 541	14 367

Transfers and Grants

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

Table SC7 Monthly Budget Statement - Transfers and Grants Expenditure

Description R thousands	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD %	Full Year Forecast
Operating expenditure of Transfers and Grants								
National Government:	5 222 539	5 774 169	5 774 169	3 851 543	3 856 403	(4 860)	-0.1%	5 769 789
Local Government Equitable Share	4 365 700	4 693 517	4 693 517	3 520 138	3 520 138	—	—	4 693 517
Finance Management grant	996	1 000	1 000	300	300	—	—	1 000
Urban Settlements Development Grant	39 952	199 548	199 548	22 746	22 865	(119)	-0.5%	164 268
Energy Efficiency and Demand Side Management Grant	866	980	980	128	462	(333)	-72.2%	1 450
Department of Environmental Affairs and Tourism	384	—	—	—	—	—	—	—
Expanded Public Works Programme	26 268	14 926	14 926	14 870	14 637	233	1.6%	15 310
Infrastructure Skills Development	13 952	25 600	25 600	9 671	12 239	(2 568)	-21.0%	25 600
Public Transport Network Grant	545 018	571 325	571 325	198 937	195 153	3 783	1.9%	571 325
Informal Settlements Upgrading Partnership Grant	26 678	97 240	97 240	12 174	16 008	(3 834)	-24.0%	97 459
GBS Grant	(134)	—	—	—	—	—	—	—
National Skills Fund	1 446	—	—	—	—	—	—	—
Programme And Project Preparation Support Grant	76 797	57 600	57 600	29 630	29 798	(168)	-0.6%	—
Public Employment Program (NT PEP)	121 454	90 000	90 000	42 949	44 803	(1 854)	-4.1%	—
Neighbourhood Development Partnership Grant	—	22 434	22 434	—	—	—	—	—
Municipal Disaster Recovery Grant	2 467	—	—	—	—	—	—	13 757
Urban Development Financing Grant	—	—	—	—	—	—	—	183 252
State Dept: RLCC	—	—	—	—	—	—	—	2 851
Regional Land Claims	696	—	—	—	—	—	—	—
Provincial Government:	1 117 802	1 438 018	1 529 783	656 733	645 020	11 713	1.8%	1 487 253
Cultural Affairs and Sport - Provincial Library Services	56 354	57 473	57 473	27 197	24 446	2 751	11.3%	58 508
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	1 438	—	—	—	—	—	—	39
Human Settlements - Human Settlement Development Grant	233 188	304 420	396 185	122 157	108 695	13 462	12.4%	351 070
Health - TB	30 774	31 602	31 602	16 626	14 130	2 496	17.7%	31 602
Health - ARV	260 986	299 819	299 819	139 995	112 137	27 858	24.8%	299 819
Health - Nutrition	3 347	6 068	6 068	3 590	2 702	889	32.9%	6 068
Health - Vaccines	88 033	100 644	100 644	37 569	38 204	(635)	-1.7%	100 644
Comprehensive Health	—	204 230	204 230	85 096	85 096	—	—	204 230
LEAP	353 000	350 000	350 000	185 503	219 123	(33 620)	-15.3%	350 000
Transport and Public Works - Provision for persons with special needs	10 175	10 000	10 000	10 000	10 000	—	—	10 040
Community Safety - Law Enforcement Auxiliary Services	5 393	1 800	1 800	1 298	1 620	(322)	-19.9%	1 800
Community Development Workers	829	1 018	1 018	158	52	106	203.6%	1 240
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	956	650	306	47.1%	2 000
Municipal accreditation and capacity building grant	11 796	18 497	18 497	6 618	7 944	(1 326)	-16.7%	18 719
Human Settlements - Informal Settlements	398	—	—	—	—	—	—	—
Finance Management Capacity Building Grant	150	—	—	—	—	—	—	1
Transport Systems - Public Transport Safety	4 577	8 236	8 236	—	6 093	(6 093)	-100.0%	8 236
Western Cape Department of Education: Schools Resource Officers	24 078	35 040	35 040	16 204	13 027	3 177	24.4%	31 154
Human Settlements - Human Settlement Development Grant TDRG	—	7 171	7 171	3 765	1 100	2 665	242.3%	7 202
Law Enforcement Officers for Health Facilities	4 311	—	—	—	—	—	—	4 579
Title Deeds Restoration	10 676	—	—	—	—	—	—	—
NHBRCC Enrolment Fess	15 953	—	—	—	—	—	—	—
Municipal Service Delivery and Capacity Building Grant	346	—	—	—	—	—	—	304
Other grant providers:	61 099	117 374	125 318	17 008	30 947	(13 939)	-45.0%	99 062
CID	(7 252)	63 230	63 230	3 500	10 692	(7 192)	-67.3%	12 460
KFW- Technical Assistance (GDB)	57	12 000	19 943	194	5 000	(4 806)	-96.1%	19 943
State Dept: RLCC	—	7 900	7 900	1 014	2 442	(1 428)	-58.5%	—
Gates Foundation	19 264	—	—	—	—	—	—	—
National Treasury - Interest	42 277	29 586	29 586	9 937	10 195	(257)	-2.5%	65 885
The Cape Academy for MST	(206)	—	—	—	—	—	—	—
Sustainable Energy Africa	—	—	—	—	—	—	—	237
CMTF	6 363	—	—	—	—	—	—	—
Department of Environmental Affairs and Tourism	—	220	220	—	70	(70)	-100.0%	—
Law Enforcement Officers for Health Facilities	—	4 438	4 438	2 362	2 548	(186)	-7.3%	—
Total operating expenditure of Transfers and Grants:	6 401 440	7 329 561	7 429 270	4 525 284	4 532 370	(7 086)	-0.2%	7 356 104

Table continues on next page.

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	2 585 169	3 735 882	3 735 882	1 504 636	1 527 006	(22 370)	-1.5%	3 647 699
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	6 100	6 020	6 020	2 617	3 250	(633)	-19.5%	5 550
National Treasury: Infrastructure Skills Development Grant	48	600	600	582	599	(17)	-2.8%	600
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	437 210	522 287	522 287	185 170	222 636	(37 466)	-16.8%	484 517
National Treasury: Neighbourhood Development Partnership Grant	30 192	12 066	12 066	9 582	10 833	(1 252)	-11.6%	11 866
Transport: Public Transport Network Grant	254 118	401 162	401 162	171 774	166 955	4 819	2.9%	400 362
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	917 985	1 905 000	1 905 000	650 454	755 364	(104 910)	-13.9%	1 904 694
National Treasury: Urban Settlements Development Grant	939 516	888 746	888 746	484 457	367 369	117 088	31.9%	840 110
Provincial Government:	14 308	6 657	6 657	5 349	6 357	(1 008)	-15.9%	6 804
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 992	6 097	6 097	4 910	5 797	(887)	-15.3%	6 365
Provincial Government: Municipal Accreditation and Capacity Building Grant	–	560	560	439	560	(121)	-21.6%	439
Western Cape Department of Education: Schools Resource Officers	727	–	–	–	–	–	–	–
Law Enforcement Officers LEAP	7 000	–	–	–	–	–	–	–
Cultural Affairs and Sport: Library Services Replacement Funding	5	–	–	–	–	–	–	–
Law Enforcement Officers for Health Facilities	584	–	–	–	–	–	–	–
Other grant providers:	7 859	112 651	121 621	32 796	45 079	(12 283)	-27.2%	107 707
Other: Other	7 859	112 651	121 621	32 796	45 079	(12 283)	-27.2%	107 707
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9 008 776	11 184 751	11 293 430	6 068 065	6 110 812	(42 747)	-0.7%	11 118 314

Expenditure on Councillor Allowances and Employee Benefits

Table SC8 Monthly Budget Statement - Councillor and Staff Benefits

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	162 358	173 003	172 945	81 662	86 639	(4 977)	-5.7%	172 291
Pension and UIF Contributions	3 200	3 611	3 611	1 621	1 806	(184)	-10.2%	3 395
Medical Aid Contributions	–	–	58	6	23	(17)	-75.0%	15
Motor Vehicle Allowance	256	845	845	125	436	(311)	-71.3%	270
Cellphone Allowance	9 923	10 537	10 537	4 978	5 271	(292)	-5.5%	10 504
Other benefits and allowances	10 096	9 733	9 733	5 685	5 599	86	1.5%	11 901
Sub Total - Councillors	185 833	197 729	197 729	94 077	99 774	(5 696)	-5.7%	198 376
% increase		6.4%	6.4%					6.7%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	35 804	39 285	39 285	19 910	19 709	202	1.0%	38 369
Pension and UIF Contributions	2 771	4 038	4 038	1 525	2 006	(482)	-24.0%	3 041
Medical Aid Contributions	135	139	139	76	66	10	14.4%	161
Performance Bonus	1 677	–	–	–	–	–	–	–
Motor Vehicle Allowance	465	487	487	309	243	65	26.9%	326
Cellphone Allowance	585	654	654	348	328	20	6.0%	628
Other benefits and allowances	101	105	105	54	50	3	6.3%	109
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	41 537	44 708	44 708	22 221	22 403	(182)	-0.8%	42 634
% increase		7.6%	7.6%					2.6%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	12 536 129	14 531 575	14 517 672	7 127 123	7 347 735	(220 612)	-3.0%	14 049 197
Pension and UIF Contributions	1 894 518	2 433 444	2 437 161	1 031 563	1 167 011	(135 448)	-11.6%	2 317 751
Medical Aid Contributions	1 133 885	1 296 344	1 302 645	598 181	632 769	(34 588)	-5.5%	1 276 112
Overtime	1 030 426	1 024 125	1 037 938	512 031	513 276	(1 245)	-0.2%	1 161 395
Motor Vehicle Allowance	260 866	290 430	291 341	138 149	144 648	(6 499)	-4.5%	295 009
Cellphone Allowance	46 030	54 532	55 213	25 132	26 509	(1 377)	-5.2%	57 951
Housing Allowances	68 441	72 325	72 238	35 738	35 942	(204)	-0.6%	71 599
Other benefits and allowances	445 790	490 756	483 214	233 722	225 072	8 649	3.8%	498 498
Payments in lieu of leave	175 851	123 276	127 719	42 657	57 505	(14 848)	-25.8%	139 101
Long service awards	105 780	107 935	108 199	56 151	52 446	3 705	7.1%	163 151
Post-retirement benefit obligations	779 280	412 989	412 989	205 120	205 683	(563)	-0.3%	725 061
Scarcity	–	6 651	–	–	–	–	–	6 651
Acting and post related allowance	11 059	–	4 764	4 225	3 623	601	16.6%	5 986
Sub Total - Other Municipal Staff	18 488 055	20 844 382	20 851 093	10 009 792	10 412 220	(402 428)	-3.9%	20 767 460
% increase		12.7%	12.8%					12.3%
Total Parent Municipality	18 715 426	21 086 819	21 093 531	10 126 090	10 534 397	(408 306)	-3.9%	21 008 471

PART 3 - SERVICE DELIVERY PERFORMANCE

3.1 Introduction

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

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

3.2 About the SDBIP

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

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

The priority areas are:

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

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

3.3 Service Delivery Performance

City performance

The 2025/26 mid-year corporate scorecard performance assessment as at 31 December 2025 is attached as Annexure 1.1 to this report. This report provides the overall performance results of the City for the first half of the financial year against its set performance targets.

3.4 Conclusion

During the first half of the 2025/26 financial year, the City performed well in achieving its set targets. In cases where targets were not met, the City initiated remedial measures to improve the likelihood of achieving its set targets. In some instances, targets will be amended to accommodate changed circumstances.

PART 4 – RECOMMENDATIONS⁵

4.1 Adjustments Budget

It is recommended that a **2025/26 adjustments budget** be prepared and approved by Council no later than 28 February 2026.

This adjustments budget will take into account, inter alia,

- The appropriation of approved committed 2024/25 grant funding from National Treasury (NT) and the Western Cape Government (WCG).
- The change in funding source from Capital Replacement Reserve (CRR) to Capital Grants & Donations (CGD) on projects approved by NT and WCG as part of the 2024/25 roll-over application, which was funded from the CRR on an interim basis pending outcome of the approval process.
- Reductions in projects that were funded from CRR: CGD Roll-overs on an interim basis and where NT did not approve grant roll-over applications.
- Rephasing of internal funds where implementation of projects will continue in the 2026/27; 2027/28 and outer financial years.
- Increase in operating grant-funded projects as funding was re-allocated from the grant-funded capital budget.
- Amendments to ward- and subcouncil allocation projects supported by subcouncils.
- Upward/downward adjustment of revenue- and expenditure estimates based on current trends.
- New methodology in respect of construction contingencies: Previously, construction contingencies were budgeted at the project level, locking 10% of each project's budget and limiting optimal fund utilisation and impacting Circular 88 indicator outcome especially at year-end. During this proposed adjustments budget the City will change methodology by budgeting for contingencies at the vote level rather than per project, but also at a reduced contingency amount in the current 2025/26 financial year and rather spreading it across multiple financial years in respect of ongoing projects. This innovative, risk-based strategy unlocked funds that will be reallocated as once-off allocations to accelerate capital delivery and to lessen the impact on the 2026/27 draft Item Review/Capital budget, where work could be brought forward from outer financial years.

⁵ Required as per MFMA Section 72 (3)

- Realignment of sundry budgetary provisions resulting from updated implementation programmes; and
- Organisational structure realignment.

4.2 Mid-year changes to SDBIP

Following approval of the adjustments budget, the revised SDBIP (Annexures 2.1 to 2.7.H), which forms the basis of the mid-year assessment, be approved by Council.

PART 5 – QUALITY CERTIFICATE

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

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

for the **2025/26 financial year** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

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

Municipal Manager of City of Cape Town (CPT)

Signature



Digitally signed by Lungelo Mbandazayo
Date: 2026.01.07 19:10:51 +02'00'

Date



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 1.1

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT

CITY OF CAPE TOWN

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above 		Above 	On target 	Below 	Well below 	AT - Annual Target		
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Economic Growth								
1. Increased Jobs and Investment in the Cape Town economy	1.A Average number of days taken to process building plan applications of less than 500 square meters (HS2.22)	25.00	25.39		25.00	21.55		Spatial Planning and Environment R McGaffin
	1.B Average number of days taken to process building applications of 500 square meters or more (LED3.13)	35.00	33.52		35.00	36.33		Spatial Planning and Environment R McGaffin
Jobs and Investment in the Cape Town economy	1.C Percentage of revenue clearance certificates issued within 10 working days from time of completed application received (LED3.21)	93%	99.93%		93.00	99.95%		Finance K Jacoby
	1.D Commercial electricity services applications finalised within industry standard timeframes (%) [REMOVED]	Removed	Removed	Removed	Removed	Removed	Removed	

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above 		Above 	On target 	Below 	Well below 	AT - Annual Target		
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
1. Increased Jobs and Investment in the Cape Town economy	1.E Council approved trading plans developed or revised for informal trading (number)	AT	AT	AT	AT	AT	AT	Economic Growth R Gelderbloem
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. Remedial Action: No further action required.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. Remedial Action: No further action required.			
1. Increased Jobs and Investment in the Cape Town economy	1.G Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes) (LED1.21)	12 500	24 555		12 500	21 630		Urban Waste Management Jason Mc Neil
		Reason for Variance: Achievement was possible due to the implementation of projects with higher number of EPWP workers than expected. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reasons for Variance Achievement was possible due to the implementation of projects with higher number of EPWP workers than expected. Remedial Actions The department engaged with the relevant line departments and Corporate OPM and the targets will be amended during the mid-year adjustment process to realign the targets to reflect actual implementation capacity.			
	1.H Average time taken to finalise informal trading permits (LED3.12)	30	29.53		30.00	19.84		Economic Growth R Gelderbloem
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Due to the implementation of strict management controls and close monitoring of the E-Permitting Standard Operating Procedure (SOP), there has been a notable improvement in the turnaround time for the issuance of permits. The Lean Management training undertaken by the Area Economic Development (AED) team has also contributed positively to these efficiency gains. Remedial Action: Management will continue to closely monitor the average turnaround time for the issuance of trading permits to ensure sustained efficiency and service improvement..			
Priority: Basic Services								
2. Improved access to quality and reliable basic services	2.A Taps provided in informal settlements (number) (NKPI)	300	169		300	283		Water and Sanitation L. Manus
		Reason for Variance: The ongoing extortion faced by contractors has led to widespread delays in project implementation and completion in areas such as Khayelitsha, Delft, and Philippi has led to widespread delays in project implementation and completion. As a result, the installation of taps in informal settlements has been severely impacted. Remedial Action: Project managers are working closely with relevant stakeholders, including law enforcement, ward councillors, Subcouncil managers, community leaders, and contractors, to determine a safe way forward for continuing projects in the affected areas. Meanwhile, work in nonaffected areas will proceed as planned, maintaining momentum and ensuring continuous improvements.			Reason for Variance: The variance is largely due to material shortages experienced in Ward 97 (Khayelitsha). These constraints hindered our ability to install 100 taps, resulting in us missing our second quarter target. Remedial Action: The department remains committed to achieving this indicator, and the installation of these taps is expected during the third quarter.			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:			
Well Above 		Above 		On target 		Below 		Well below 		AT - Annual Target	
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director			
		Target	Actual	Status	Target	Actual	Status				
2. Improved access to quality and reliable basic services	2.B Toilets provided in informal settlements (number)(NKPI)	1 100	3 186		2 000	2 669		Water and Sanitation L. Manus			
		Reason for Variance: The over-performance is attributed to additional requests from newly formed areas, as well as the condemnation and replacement of PFTs that have reached the end of their lifespan.			Reason for Variance: The over-performance is linked to additional requests received from newly formed areas, as well as condemnation and replacements of PFT's that have reached end of their lifespan.						
		Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.						
	2.C Percentage of recognised informal settlements receiving basic waste removal services (ENV3.11)	99%	100.00%		99%	In Progress	In Progress	Urban Waste Management Jason Mc Neil			
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Comment: This indicator is currently under review. The City is engaging with National Treasury to confirm the appropriate reporting methodology for this indicator.						
	2.D Subsidised electricity connections installed (number) (NKPI)	750	177		750	1 279		Energy K Nassiep			
Reason for Variance: Tender 082Q expired on 3 September 2024, and currently, there is no active replacement tender in place currently. In the interim, small electrification projects have been carried out under the temporary use of Tender 177S.			Reason for Variance: Target exceeded due to the completion of outstanding EPWP projects that had been delayed in Quarter 1.								
Remedial Action: An approved deviation tender process (DP8409), valid for 12 months, will be utilised for electrification projects starting in January 2025.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.								

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
3. End load shedding in Cape Town over time	3.A Capacity of additional approved (grid-tied) alternative energy sources (small-scale embedded generation (SSEG)) – Megavolt-Ampere (MVA)	135	176.22		10.00	25.628		Energy K Nassiep
	Reason for Variance: Requests for installations are customer driven. There was a higher than expected number of requests for installations received during the quarter. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Requests for installations are customer driven. There was a higher than expected number of requests for installations received during the quarter. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.				
3. B Load-shedding level variance (%)		16%	25%		16%	24%		Energy K Nassiep
	3. B Load-shedding level variance (%)	Reason for Variance: Exceptional low load-shedding incidents. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: No load-shedding incidents were recorded during the quarter. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
4. Well-managed and modernised infrastructure to support economic growth	4.A Sewer reticulations pipelines replaced (metres)	40 000	57 868		40 000	33 989		Water and Sanitation L. Manus
		Reason for Variance: In the first quarter, several construction-phase projects were carried over from the 2023/24 financial year. The continuation of these projects, along with contractor and project management performance surpassing expectations, significantly contributed to the Department's over-performance Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The variance is predominantly due to a transitional period affecting our primary delivery contract for trenchless sewer rehabilitation (CIPP lining), as we move from the existing term tender 104Q/2021/22 to the new term tender 44Q/2024/25. The 44Q/2024/25 procurement process experienced delays beyond our control, including an appeal that is still under consideration. This introduced uncertainty and constrained the timely issuing and execution of work packages during Q2. Although an amendment to 104Q/2021/22 was implemented as a mitigation measure, the transition nonetheless materially affected delivery during the quarter. Remedial Action: The Reticulation Branch will accelerate delivery during the second half of the financial year, supported by the recent appointment of a dedicated Professional Officer to drive work package preparation and execution. Subject to the finalisation of the 44Q/2024/25 appeal process, we anticipate recovering the shortfall and achieving the targeted cumulative metreage by June 2026.			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.B Compliance with drinking water quality standards (%)	99%	99.42%		99%	99.72%		Water and Sanitation L. Manus
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: No action required, as the variance is deemed immaterial. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	4.C Total augmented water capacity in mega litres per day	AT	AT	AT	AT	AT	AT	Water and Sanitation L. Manus
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026.. Remedial Action: No further action required.			
	4.D Valid applications for residential water services closed within the response standard (%) (NKPI)	80%	89.10%		80%	95.28%		Water and Sanitation L. Manus
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The overperformance was achieved through the Meter Management Team’s close monitoring of contractor performance, in collaboration with the Data Management Team’s diligent tracking of installations using an Excel tracker, ensuring that all water meters were installed within the required response standard Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above 		Above 	On target 	Below 	Well below 	AT - Annual Target		
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.E Valid applications for residential sewerage services closed within the response standard (%) (NKPI)	80%	89.10%		80%	95.28%		Water and Sanitation L. Manus
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The overperformance was achieved through the Meter Management Team's close monitoring of contractor performance, in collaboration with the Data Management Team's diligent tracking of installations using an Excel tracker, ensuring that all water meters were installed within the required response standard Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
4. Well-managed and modernised infrastructure to support economic growth	4.F Service requests for non-collection of refuse resolved within three working days (%) (NKPI)	96%	76.59%		96%	65.40%		Urban Waste Management Jason Mc Neil
		Reason for variance: 2 687 service requests (C3 notifications) relating to non-collection of refuse bins were reported for Quarter 1 and 2. In comparison to the 18 192 858 service points over both quarters, this represents 0.015% for non-collection incidents, indicating a collection success rate of 99.985%. Key observations: • Instances were noted where customers submitted complaints about non-collection, while in reality, they had failed to place their refuse bins out for collection, resulting in additional costs to service these customers, repeat offenders were identified during the process. • Some complaints were logged prematurely when delays occurred during scheduled services on specific days. These complaints are addressed once backlogs are cleared as a priority. Such service requests are not always closed in a timely manner, as confirmation from operational staff is required before administrative staff can close the notifications. • There are interdependencies between the manual and automated service request (C3 notification) system processes. Consequently, the complexity of handovers results in delays in the timely closure of notifications. For example, while 95.39% of notifications were closed, only 76.59% met the target of closure within three working days. Therefore, the service request system alone cannot be relied upon as the sole performance metric, as it may not fully reflect the actual performance of this KPI. Remedial action: • A more detailed analysis will be conducted in Q3 to identify instances where customers may abuse the service request system. Findings will be shared with the Corporate Call Centre for further attention. Additionally, the Department will explore the use of bin lifters, tracking systems, and GPS technology, among other solutions. • The Department is enhancing operations at the Operations Control Centre (OCC) to gain deeper insights into non-collection issues by linking service request queries with data from trucks and bin lifters. • Any further enhancements to the service request system for Urban Waste Management are currently dependent on the timeline of the SAP Core Application Refresh (CAR) Programme. • A process review has been completed to review the turnaround times of non-collection.			Reason for variance • Quarter 2 performance was affected by contractual, operational, and environmental pressures, particularly in Area East and Area North over the festive period. • Reduced service provider availability required additional internal resourcing to maintain continuity. • Fleet downtime—over 100 breakdowns linked to overheating, hydraulic failures, and Power Take Off (PTO) issues—disrupted dispatches and increased reliance on Request for Quotation (RFQ) support. • Security and community incidents (29 in total), including shootings, hijackings, protests, and depot harassment in areas such as Hanover Park, Manenberg, Nyanga, Langa, and Browns Farm, led to service suspensions, route diversions, and police interventions. • Customer Call Centre (C3) notifications rose sharply due to stolen or damaged 240L bins and festive period non collections, with Area North accounting for about 68% of the backlog. Remedial action • Interventions aim to stabilise fleet availability, crew capacity, contract compliance, and C3 turnaround times. • Contract performance management continues in Area East, with escalation measures in place and the Enterprise (engineering) Asset Management (EAM) team increasing internal vehicle allocation. • Preventative maintenance, post trip checks, and in house servicing are being strengthened to reduce breakdowns and limit vendor dependency. In addition, vendor visits were undertaken by the Manager: EAM to ensure compliance with tender conditions to reinforce timeous completion of work and avoid recurrence of the same. • Cross area vehicle and crew sharing, supported by contractor integration, continues to recover delayed beats within 24–48 hours where conditions allow. • Security and community risks are being mitigated through expanded escort teams, closer coordination with Law Enforcement, and formalised rapid response protocols for councillor complaints and depot incidents. • Weekly monitoring and follow ups support timely closure of C3 notifications, with struggling areas prioritised for additional fleet or crew support. • Staff accountability is reinforced through ongoing performance discussions and weekly progress reporting			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above 	Above 	On target 	Below 	Well below 	AT - Annual Target			
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.G Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13)	95%	69.00%		95%	74.50%		Energy K Nassiep
		Reason for Variance: High number of applications being received makes achieving the provision of supply within required timeframes difficult with current resources. Remedial Action: Systems being developed to improve turnaround time of applications.			Reason for Variance: This largely depends on the volume of applications received. Within the National Rationalised Specification (NRS) Working Group (WG), none of the other municipalities – including Eskom – are meeting the target. Remedial Action: Continue to monitor the process and implement improvements where feasible.			
Priority: Safety								
5. Effective law enforcement to make communities safer	5.A Drone flights used for safety and security activities (number)	250	1 527		500	2 425		Safety and Security V Botto
		Reason for Variance: Increased need for drone services resulted in the target being exceeded. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Performance increased due to higher operational demand driven by the festive season and the associated campaigns. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	5.B Roadblocks focussed on drinking and driving offences (number)	338	422		350	539		Safety and Security V Botto
		Reason for Variance: Traffic Services is often required to deploy members to additional tasks due to operational requirements which happen as and when the crime situation changes. This then leads to the target being exceeded.. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The target was exceeded because roadblocks were conducted based on operational requirements. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	5.C Closed-Circuit Television (CCTV) detected incidents relayed to responders (number)	4 600	33 777		17 500	22 183		Safety and Security V Botto
		Reason for Variance:: The Master Service Requests (MSRs) created by the CCTV Centres for detected incidents are essential in driving responses from both uniformed and non-uniformed staff. Their prompt handling of these requests significantly contributes to achieving the target. Additionally, the representation and supervision within the CCTV Centres are crucial for generating MSRs, enabling the Radio Dispatching Centres to identify and deploy the closest available resources to respond to camera incidents. The availability of response units is also a key factor in meeting this target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The target was exceeded because the various CCTV Centres assisted by creating Master Service Requests (MSRs) for detected incidents and assigning them to the most appropriate response teams. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:			
Well Above 		Above 		On target 		Below 		Well below 		AT - Annual Target	
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director			
		Target	Actual	Status	Target	Actual	Status				
6. Strengthen partnerships for safer communities	6.A New auxiliary law enforcement volunteers recruited (number)	60	7		0.00	0.00		Safety and Security V Botto			
	Reason for Variance: Recruitment Process Challenges: 1. Stringent Criteria: To uphold high standards, strict criteria and thorough checks were applied. Of 1,800 applications, only 95 met the requirements, falling short of the 130-candidate target. To fill the gap, a second intake is currently being processed. 2. New Online System: The new online system presented unforeseen challenges in screening and processing applications. 3. Mandatory Training: Candidates must complete Peace Officer training before receiving a volunteer contract, extending the overall recruitment timeline. Remedial Action: <u>Adjustment of target timeline:</u> A request has been made to revise the targets for the 2025/26 reporting year, with recruitment results expected to be realized in Q3 and Q4. As a result, the primary focus during Q1 and Q2 will be on selection, ensuring a thorough and efficient process. Training and appointments will occur in Q3 and Q4, in alignment with the annual goal of recruiting and training 120 auxiliary members. <u>Optimised recruitment efforts:</u> The reopening of the application system will facilitate the recruitment of a sufficient number of qualified candidates to meet the training college's quota. Insights gained from the first intake are being used to refine and streamline the process, enhancing efficiency moving forward. This revised approach will help ensure that the annual target is achieved while upholding the quality and integrity of the recruitment and training program.				Reason for Variance: No auxiliary officers were appointed in Quarter 2 as planned. Newly recruited candidates are currently completing the required college training, which is progressing as scheduled. However, the candidate pool has decreased significantly due to a high failure rate in practical driving assessments, which verify safe vehicle operation despite candidates holding valid licences. To address the shortfall, the recruitment process was reopened to attract new applicants and reinstate those who missed previous assessments. Remedial Action: Additional recruitment cycle launched in Q2 to avoid shortfall; progress monitored with Training College.						
6. Strengthen partnerships for safer communities	6.B Client satisfaction survey for neighbourhood watch support programme (%)	77%	100%		96%	100%		Safety and Security V Botto			
	Reason for Variance: The actual achieved for Q2 24/25 is based on the neighbourhood watch's satisfaction with the services provided by the City .This is based on surveys completed for the period under review. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.				Reason for Variance: The target was exceeded because positive results from neighbourhood watch satisfaction surveys indicated strong approval of departmental services during the review period. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.						

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above 		Above 	On target 	Below 	Well below 	AT - Annual Target		
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Housing								
7. Increased supply of affordable, well located homes	7.A Well located land parcels released to the private sector for affordable housing (number)	AT	AT	AT	AT	AT	AT	Human Settlements N Gqiba
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. Remedial Action: No further action required.			
	7.B Human Settlement top structures (houses) provided per housing programme (number)	350	1 372		750	651		Human Settlements N Gqiba
		Reason for Variance: The Goodwood Station Social Housing Project was completed earlier than the anticipated and various housing projects are ahead of the construction programme. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The Atlantis Phase 2.1a and Maroela South top-structure projects experienced delays due to the preferred bidder appointment process, which postponed commencement on site. Remedial Action: Both the Maroela and Atlantis contractors were established on site toward the end of Quarter 2. Construction timelines will be accelerated to meet the original targets for this financial year.			
	7.C Formal housing serviced sites provided (number)	450	569		650	1 002		Human Settlements N Gqiba
		Reason for Variance: The Greenville Phase 5 project is ahead of the construction programme due to good contractor performance. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Practical completion was achieved for all sites under the Atlantis Kanonkop Phase 2 Project during Quarter 2. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
7. Increased supply of affordable, well located homes	7.D Hectares of land acquired for human settlements in the municipal area (HS1.13)	AT	AT	AT	19	0		Human Settlements N Gqiba
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: Market valuations are underway for most acquisitions. Remedial Action: Valuation capacity was increased by engaging external valuers.			
	7.E Number of title deeds registered to beneficiaries (HS1.22)	1 400	1 331		800	2 039		Human Settlements N Gqiba
		Reason for Variance: Providing a Section 137 certificates was not a requirement in the past for historical projects when rates clearance were requested to enable transfers. Since the start of the 2024/25 financial year, this has been a new requirement and has impacted the delivery of historical transfers resulting in the delay of transfers.. Remedial Action: Engaging the Engineering Services Departments to determine the minimum requirements to confirm the installation of services to obtain Section 137 clearance.			Reason for Variance: Council approval was obtained for the exemption of Sec 137 clearance on Historical Transfers which enabled the over achievement of the quarterly target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
8. Safer, better-quality homes in informal settlements and backyards over time	8.A Informal settlement sites serviced (number)	440	170		200	196		Human Settlements N Gqiba
		Reason for Variance: The planned target was not met due to the City appointing an alternative contractor for Bosasa Link Phase 2 project was scheduled to deliver 100 serviced sites by end Q2. Not all the planned sites for Fisantekraal and Garden cities sites could not be timeously supported with completion certificates for by end Q2 due to construction industry closure. Remedial Action: An accelerated construction programme will be undertaken during Q3 to deliver Military Heights, Village Heights, Bosasa Link Ph 2 and Gaba Village.			Reason for Variance: The variance is due to land consolidation and the implementation of a higher-density housing approach in Vukani Street, which resulted in fewer individual sites being created. The infrastructure delivered was designed to provide one-to-one services for 69 flats. Remedial Action: Accelerated construction will be undertaken during Q3 and Q4 to deliver individual sites on Mfuleni Ext. 1 and Enkanini.			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above 		Above 	On target 	Below 	Well below 	AT - Annual Target		
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Public Space, Environment and Amenities								
9. Healthy and sustainable environment	9.A Percentage of biodiversity priority areas protected (ENV4.21)	A/T	A/T	AT	AT	AT	AT	Spatial Planning and Environment R McGaffin
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. Remedial Action: No further action required.			
	9.B Percentage of biodiversity priority area within the municipality (ENV4.11)	A/T	A/T	AT	AT	AT	AT	Spatial Planning and Environment R McGaffin
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. Remedial Action: No further action required.			
	9.C Severe/Moderate dehydration in children under the age of five presenting at City health facilities with diarrhea (%)	AT	AT	AT	AT	AT	AT	Community Services and Health Z Mandlana
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. Remedial Action: No further action required.			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:			
Well Above		Above		On target		Below		Well below		AT - Annual Target	
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director			
		Target	Actual	Status	Target	Actual	Status				
10. Clean and healthy waterways and beaches	10.A Percentage of coastline with protection measures in place (ENV5.11)	6.15%	6.27%		6.15%	6.27%		Spatial Planning and Environment R McGaffin			
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: This actual has been reached for the last two years since the city measures length of coastal protection against 240km of coastline and not 307km. The length of 307km coastline includes SANParks land, which is not under our jurisdiction and as such 67km is excluded from our calculations. Whilst 6.27% is a relatively low number compared to other municipalities, a view is taken that the smaller percentage achieved the better. This is because a smaller percentage provides a better indication of more sustainable and risk averse decision making. Remedial Action: Maintain the standard with ongoing monitoring and reporting.						
	10.B Days in a year that Vleis are open (%)	AT	AT	AT	AT	AT	AT	Water and Sanitation L. Manus			
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. Remedial Action: No further action required.						
11. Quality and safe parks and recreation facilities supported by community partnerships	11.A Recreation and Parks open space mowed according to annual mowing plan (%)	AT	AT	AT	AT	AT	AT	Community Services and Health Z Mandlana			
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. Remedial Action: No further action required.						

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Transport								
12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	12.A Passengers transported for each scheduled kilometre travelled by MyCiTi buses (ratio)	1	1.05		1.02	1.02		Urban Mobility Regan Melody
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	12.B Passenger journeys travelled on MyCiTi buses (number)	9 450 000	9 870 775		9 950 000	9 940 572		Urban Mobility Regan Melody
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Passenger journeys declined below projections during Quarter 2 of the 2025/26 financial year. This decrease is primarily attributable to a reduction in passengers and ridership arising from bus shortages, vehicle breakdowns, and service unreliability on the N2 Express service. Remedial Action: Improve bus availability and reliability of the N2 Express service.			
12.C Road corridors on which traffic signal timing plans are updated (number)	AT	AT	A/T	A/T	A/T	AT	Urban Mobility Regan Melody	
	Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. Remedial Action: No further action required.				

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
13. Safe and quality roads for pedestrians, cyclists and vehicles	13.A Surfaced road resurfaced (kilometres)	35	69.3		40.00	56.70		Urban Mobility Regan Melody
		Reason for Variance: There has been a concerted effort to plan and begin implementation earlier in the financial year. Combined with the contracts being in place, this has enabled us to exceed the targets set. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: There has been a concerted effort to plan earlier, and start implementation earlier in the financial year. This, together with the contracts being in place has made it possible to exceed the targets set. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	13.B Number of potholes reported per 10 kms of municipal road network	28	15.36		28.00	10.68		Urban Mobility Regan Melody
		Reason for Variance: Well above target. An actual reported lower than the target reflects good performance in this instance. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The variance is due to the fact that the reporting of potholes is dependent on public submissions, which are outside the City’s control. The number of reports may increase or decrease based on resident reporting behaviour rather than changes in actual road conditions. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: A Resilient City								
14. A Resilient City	14.A Public safety awareness and preparedness sessions held in the communities (number)	230	291		230	354		Safety and Security V Botto
		Reason for Variance: The number of fire awareness programs increased due to the escalating occurrence of informal settlement fires. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: A rise in the number of informal settlement fires has led to an increase in requirement and provision of fire awareness programmes. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	14.B New Disaster Risk Management volunteers recruited (number)	AT	AT	AT	0	0		Safety and Security V Botto
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. Remedial Action: No further action required.			Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:			
Well Above		Above		On target		Below		Well below		AT - Annual Target	
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director			
		Target	Actual	Status	Target	Actual	Status				
4. A Resilient City	14.C Storm water cleaning budget spend (%)	30%	44.85%		30%	43.76%		Urban Mobility Regan Melody			
		Reason for Variance: The cleaning program is ahead of schedule.			Reason for Variance: Cleaning cycles were increased to address rising flooding complaints and high-risk flood-prone areas, resulting in overperformance on this indicator.						
		Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.						
Priority: A more spatially integrated and inclusive city											
15. A more spatially integrated and inclusive city	15.A Local neighbourhood development plans approved for mixed use development (number)	AT	AT	AT	AT	AT	AT	Spatial Planning and Environment R McGaffin			
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026.						
		Remedial Action: No further action required.			Remedial Action: No further action required.						
Priority: A Capable and Collaborative City Government											
16. A Capable and Collaborative City Government	16.A Community satisfaction City-wide survey (score 1–5)	AT	AT	AT	AT	AT	AT	Future Planning and Resilience G Morgan			
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026.						
	16.B Opinion of independent rating agency	High investment rating	High investment rating		High investment rating	High investment rating		Finance K Jacoby			
Reason for Variance: On target.			Reason for Variance: On target.								
			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.					

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above 		Above 	On target 	Below 	Well below 	AT - Annual Target		
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.C Audit Outcome (GG3.1)	Unqualified Audit	Unqualified audit opinion with no findings.		Complete 100% of the audit actions within the unique deadline set as per the Audit Action Plan	In Progress	In Progress	Finance K Jacoby
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The audit outcome for the 2024/25 financial year is not available yet due to the delay of the external audit. The audit is expected to be finalised by end January 2026. Remedial Action: None.			
	16.D Total Capital Expenditure as a percentage of Total Capital Budget less contingencies (%)	40%	35.00%		41%	37.40%		Finance K Jacoby
		Reason for Variance: Targets were based on the Original Budget, while the Council approved an adjustments budget for August 2024 to accommodate roll-overs from the 2023/24 financial year. It should be noted that the majority of roll-overs were allocated to internally generated funds and borrowings, as grant approvals were still pending. As a result, the City chose to fund these grants from its own resources temporarily, until January 2025. Additionally, there has been a concerted effort to encourage line functions to commit to and spend on capital purchases earlier in the financial year. This approach ensures sufficient resources are available later in the year for more complex projects and allows greater focus on addressing potential issues that may arise. Remedial Action: To be monitored by department for continious improvements.			Reason for Variance: Predominantly due to delays on the following projects within the Integrated Rapid Transit (IRT) Phase 2Aprogramme: 1. Trunk-E2-M9 Duinefontein -Railway - Intsikizi: Coordination challenges between two contractors. 2. Trunk-E3-M9 Intsikizi - Morning Star: Contractor underperformance. 3. W1 Roadway - Imam Haron/Chichester: Outstanding invoice. 4. Station Construction - Claremont - Mitchells Plain: Service relocation delays. Remedial Action: The identified challenge is being addressed through reprogramming and enhanced coordination between the civil works and bulk watermain contractors to improve production. A coordinated programme is under development and is expected to be submitted by mid-February 2026, with budget and cash flow amendments in the January 2026 adjustments budget.			
	16.E Cash/cost coverage ratio (FM3.11) (NKPI)	1.7:1	2:1		1.7:1	2.57:1		Finance K Jacoby
		Reason for Variance: Above target. Remedial Action: No remedial action required.			Reason for Variance: This variance stems from operational inefficiencies,market conditions and resource allocation. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.F Net Debtors to annual income (NKPI)	19.53%	14.95%		18.47%	13.53%		Finance K Jacoby
		Reason for Variance: An analysis of the debtors' book in relation to generated sales (revenue) shows that when actual figures are lower than target figures, it indicates a positive outcome of over-collection from debtors.			Reason for Variance: Analysis of the debtors book compared to generated revenue shows that when actual figures are lower than the target, it indicates a positive outcome due to over-collection from debtors.			
		Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.G Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) (FM2.1)	31.79%	20.20%		AT	AT	AT	Finance K Jacoby
		Reason for Variance: 16.G evaluates the billed revenue generated in relation to our borrowings. A lower actual figure indicates that we are generating enough revenue to cover our debt obligations, which is a positive outcome for our organisation.			Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026.			
		Remedial Action: To be monitored by line department for continuous improvements.			Remedial Action: No further action required.			
16.H Kilometres of fibre infrastructure for broadband connectivity installed (kilometres)	Removed	Removed	Removed	Removed	Removed	Removed		
	Reason for Variance: This key performance indicator was removed from the corporate scorecard during the 2023/2024 amendment period.			Reason for Variance: This key performance indicator was removed from the corporate scorecard during the 2023/2024 amendment period.				
	Remedial Action: No further action required.			Remedial Action: No further action required.				

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CITY OF CAPE TOWN								ANNEXURE 1.1:
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2 Performance			2025/2026 Quarter 2 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.I Employees from the Employee Equity (EE) designated groups in the three highest levels of management (%) (NKPI)	76%	76.90%		76%	76.62%		Future Planning and Resilience G Morgan
		Reason for variance: Above target. Remedial action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance The overachievement is a positive trend towards achieving the 77% target set for this indicator in the 2026-27 financial year, through positive collaboration with leadership and line management. Remedial action The remedial action is future focused and collaboration with line management will continue to work towards achieving the 77% target in 2026-27.			
	16.J Budget spent on implementation of Workplace Skills Plan (%) (NKPI)	30%	36.75%		38%	47.75%		Corporate Services E Sass
		Reason for variance: There was a significant influx of internal financial support payments from line departments for the 2024 Academic Year. Additionally, the legislative training tender concluded in December 2024, with a high level of training by City employees. Remedial action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The overachievement of the training budget is primarily due to increased demand for compliance and accredited training ahead of the 30 June 2026 registration deadline for unit standards, as well as early processing of internal financial support payments. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.K Percentage of official complaints responded to through the municipal complaint management system (GG2.31)	90%	91.16%		90%	93.91%		Corporate Services E Sass
		Reason for variance: Above target. Remedial action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 1.2

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT

CAPE TOWN STADIUM (CTS)

2025/2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CAPE TOWN STADIUM							Annexure 1.2	
Well Above 		Above 		On target 	Below 	Well below 	AT - Annual Target	
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2			2025/2026 Quarter 2			
		Target	Actual	Status	Target	Actual	Status	
Priority: Economic Growth								
1. Increased jobs and investment in the Cape Town economy	Spectator attendance at the DHL Stadium (number)	430 000	481 080		500 000	404 469		
		Reason for Variance: The Stadium were able to host additional football fixtures including the AFCON qualifier between Bafana Bafana and South Sudan. Remedial Action: Continue to support and encourage event organisers with their marketing of events.			Reason for Variance: Attendance at the Stormers game was below expectations, continuing the decline seen during the Leinster match in Quarter 1. The Cape Town Marathon was cancelled due to heavy winds, removing a key driver of projected attendance. Additionally, the Stadium operated as a construction site for six weeks to install DHL naming rights signage. Despite lower spectator numbers, the revenue target was achieved. Remedial Action: The lower attendance was beyond CTS's control, underscoring the risk of relying solely on historic figures for forecasting. To mitigate this, the entity will adopt a more targeted marketing strategy to boost attendance at upcoming events.			
	Events hosted (number)	65	67		65	56		
		Reason for Variance: Slightly above target due to hosting additional football fixtures. Remedial Action: Continue to maintain momentum.			Reason for Variance: Several events were cancelled due to funding constraints on the organisers' side, and one major concert has been postponed to FY26/27. The focus has shifted towards hosting larger events that deliver a higher return. Although the number of events fell short of target, the revenue objective was nonetheless achieved. Remedial Action: The strategy places greater emphasis on the scale and impact of events rather than the number hosted. Implementation of the events acquisition strategy will therefore continue. In addition, event numbers have been adjusted as part of the budget realignment process.			
Priority: Public Space, Environment and Amenities								
11. Quality and safe parks and recreation facilities supported by community partnerships	Compliance with approved Repairs and Maintenance Programme (%)	100%	100%		100%	100%		
		Reason for Variance: On Target Remedial Action: Continue to maintain momentum.			Reason for Variance: On Target Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	Compliance with the Occupational Health and Safety Act (Act 85 of 1993) and regulations (%)	100%	100%		100%	100%		
		Reason for Variance: On Target Remedial Action: Continue to maintain momentum.			Reason for Variance: On Target Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: A Capable and Collaborative City Government								
16. A capable and collaborative city government	Achievement of own projected revenue (%)	25%	33.64%		40%	53.79%		
		Reason for Variance: The entity hosted forty (40) events during the quarter under review of which twelve (12) were bowl, twenty (20) non-bowl and eight (8) film shoots events. The entity also received income from the DHL naming rights contract as well as rights fees and rebates income from its service providers as negotiated in their contract. Non Bowl And Film Shoot Events were substantially more than what was anticipated in this quarter, which resulted in an increase in the revenue amount received. Remedial Action: Continue to maintain momentum.			Reason for Variance: The entity successfully hosted the South Africa vs Australia Test match in Q1 and the HSBC 7s in Q2, both of which generated substantial revenue. The focus remains on attracting larger, high-profile events that deliver stronger returns. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
government	Opinion of the Auditor-General	Annual financial statements submitted to the AGSA	Annual financial statements submitted to the AGSA		Clean Audit Outcome	Clean Audit Outcome		
		Reason for Variance: On Target Remedial Action: Continue to maintain momentum.			Reason for Variance: On Target Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CAPE TOWN STADIUM							Annexure 1.2
Well Above  Above  On target  Below  Well below  AT - Annual Target							
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2			2025/2026 Quarter 2		
		Target	Actual	Status	Target	Actual	Status
16: A capable and collaborative city government	Budget spent on implementation of the WSP (%)	50%	39.0%		30%	40.07%	
		Reason for Variance: The target was not reached due to the many events hosted at the Stadium preventing staff time for training. This should be rectified in the two quarters upcoming. Expenditure of R16 000 in this quarter is not reflecting as yet on the system which would have significantly increased the percentage spent.			Reason for Variance: Training initiatives planned for the financial year have been implemented and completed to date, up to Quarter 2. This includes the induction and training of three new Finance Department staff members who joined during Quarter 2.		
16: A capable and collaborative city government	Employees from the EE designated groups in the three highest levels of management (%)	80%	40%		80%	75%	
		Reason for Variance: Of the top three levels of management two out of the five positions are seconded positions. The other two are EE (Employment Equity) Appointed positions with one vacancy, hence the percentage being below the target.			Reason for Variance: Four positions currently make up the top three levels of management, three of which are held by individuals from Employment Equity designated groups.		
16: A capable and collaborative city government	Employees from the EE designated groups in the three highest levels of management (%)	Remedial Action: The financial reconciliations are always after the reporting deadline and as such while training has been completed the measurement refers to the budget spend which has not been captured for the period as yet. Focus will be on training interventions for staff in the upcoming quarter when the Stadium has less events and staff agreeable to schedule interventions.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
		Remedial Action: The entity appointed an employee from the EE (Employment Equity) designated group in the top structure of this quarter. The one vacancy in the top structure is intended to be advertised in the new quarter and consideration will be given to fill it with an candidate from the EE designated group.			Remedial Action: Vacancies at the top three levels of management will be filled as current incumbents leave through resignation or retirement, with due consideration given to Employment Equity designated groups.		



CITY OF CAPE TOWN
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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 1.3

2025-2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT

CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC)

**ANNEXURE 1.3: 2025/2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT
- CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC)**

2025/2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC)							Annexure 1.3
Well Above 		Above 		On target 	Below 	Well below 	Annual Target
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2			2025/2026 Quarter 2		
		Target	Actual	Status	Target	Actual	Status
Priority: Economic Growth							
1. Increased jobs and investment in the Cape Town economy	International events hosted (number)	23	37		18	26	
		Reason for Variance: Events contracted above budgeted assumptions for the period. Remedial Action: Continue to maintain momentum.			Reason for Variance: The number of events secured exceeded those originally contracted and anticipated at the 2025/26 budget stage. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
	Total events hosted (number)	220	189		190	147	
		Reason for Variance: Event numbers have reduced due to larger events being booked (indicative in the international events) impacting on availability and event numbers. Remedial Action: The shortfall in the number of events is balanced by the higher revenue earned from the large events hosted. The entity will continue to secure higher yielding events. The target has been adjusted downwards in the adjustment budget to reflect the change to the larger and higher yielding events hosted.			Reason for Variance: Event numbers have decreased due to the booking of larger events, which has affected overall availability and reduced the total count. Remedial Action: The entity has decided to remove this indicator for the 2026/27 financial year due to changes within the industry. Events are now typically longer in duration and occupy more space, but they deliver higher returns. As a result, this indicator is no longer an effective measure of the entity's performance.		
	Annual total salary cost spent on training of permanent and temporary staff (%)	2%	6.6%		2.5%	5.70%	
		Reason for Variance: Adult basic education (ABET) and International Association of Convention Centres (AIPC) Africa Academy, Learnerships, Sommelier and compliance training were done. Remedial Action: Continue to maintain momentum.			Reason for Variance: Slightly above target following implementation of planned development and compliance training initiatives. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
Minimum aggregate score for all CTICC internal departments and external suppliers (%)	80%	77%		80%	83%		
	Reason for Variance: The lower customer satisfaction score for the quarter is due to CTICC not delivering a consistent level of service as well as clients scoring the CTICC lower in the surveys showing their dissatisfaction in instances where they believe the CTICC is too rigid in its processes and contracting. i.e. Full payment required before an event starts. Remedial Action: Staff training has been arranged to improve the consistency of services delivery			Reason for Variance: Exceeded target through improved service quality and positive client feedback. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
Jobs and investment in the Cape Town economy	B-BBEE spend (%)	75%	91%		80%	94%	
		Reason for Variance: Contracts issued are with suppliers holding valid B-BBEE certificates. Remedial Action: Continue to maintain momentum.			Reason for Variance: Contracts issued are with suppliers holding valid B-BBEE certificates. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
	Students employed (number)	6	41		20	35	
Reason for Variance: Culinary students from hospitality schools were given short term employment opportunities. Remedial Action: Continue to maintain momentum.			Reason for Variance: Culinary students from hospitality schools were given short term employment opportunities. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.				

**ANNEXURE 1.3: 2025/2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT
- CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC)**

2025/2026 MID-YEAR CORPORATE SCORECARD PERFORMANCE ASSESSMENT - CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC)							Annexure 1.3
Well Above 		Above 		On target 	Below 	Well below 	Annual Target
IDP Objective	Key Performance Indicator	2024/2025 Quarter 2			2025/2026 Quarter 2		
		Target	Actual	Status	Target	Actual	Status
1. Increased graduates	Graduates employed (number)	4	5		6	7	
		Reason for Variance: Graduates were taken on early on request from departments. Remedial Action: Continue to maintain momentum.			Reason for Variance: Graduates were recruited earlier than planned on request from departments. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
Priority: A Capable and Collaborative City Government							
16. A capable and collaborative city government	Employees from the EE designated groups in the three highest levels of management (%)	80%	81%		80%	82.10%	
		Reason for Variance: Above target. Remedial Action: Continue to maintain momentum.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
16. A capable and collaborative city government	Maintain five-star tourism grading through effective management of maintenance quality service delivery.	Achieve 100% of approved targets on asset maintenance plan	Achieve 100% of approved targets on asset maintenance plan		Achieve 100% of approved targets on asset maintenance plan	Achieve 100% of approved targets on asset maintenance plan	
		Reason for Variance: On Target. Remedial Action: Continue to maintain momentum.			Reason for Variance: On Target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
	Achievement of annual budgeted operating profit (%)	100%	146%		100%	101%	
		Reason for Variance: Higher than budgeted growth in large and high yielding events. Remedial Action: Continue to maintain momentum.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
	Total number of capital projects for the year completed or committed (%)	55%	95%		55%	82%	
		Reason for Variance: An opportunity to conduct work ahead of the busy season was utilised. Remedial Action: Continue to maintain momentum.			Reason for Variance: Projects were initiated earlier in the year to ensure availability and minimal disruption between scheduled events. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
Opinion of the Auditor-General	Clean audit achieved for 2023/24	Clean audit achieved for 2023/24		Clean Audit achieved for 2024/25	Clean Audit achieved for 2024/25		
	Reason for Variance: On Target. Remedial Action: Continue to maintain momentum.			Reason for Variance: On Target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
16. A capable and collaborative city government	Cash/cost coverage ratio	2.8 Times	5.8 times		5 times	9.5 times	
		Reason for Variance: Costs are well managed in the operations as well as the retention of cash generated by operations have increased. Remedial Action: Continue to maintain momentum.			Reason for Variance: The ratio is higher due to the early December 2025 cut-off, which resulted in month-end creditor payments not yet being processed. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.		
	Net debtors to annual income	14%	4%		12%	1.90%	
Reason for Variance: The debtors book is being maintained and managed daily to collect debt resulting in the lower percentage to revenue. Remedial Action: Continue to maintain momentum.			Reason for Variance: Good debtors management and higher revenue results in a lower cash/cost ratio percentage. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.				



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.1

CORPORATE SCORECARD

CITY OF CAPE TOWN - TARGETS (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.1: CORPORATE SCORECARD - CITY OF CAPE TOWN - TARGETS (2025-2026 MID-YEAR REVIEW)

2025-2026 Corporate Scorecard - City Of Cape Town - Targets (2025-2026 Mid-Year Review)												Annexure 2.1
Priority	Corporate Objective	Indicator Reference No (CSC/Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation
Economic Growth	Increased jobs and investment in the Cape Town economy	1.H (LED3.12)	Economic Growth (Economic Development & Investment)	Average time taken to finalise informal trading permits	41.2	28.72	19.84	30	34	30	24	An action plan was developed to improve the City of Cape Town's Ease of Doing Business (eODB) Index Implementation, and it has had implications for this indicator. Interventions were identified to streamline the process of issuing informal trading permits, and the process to streamline the average time to finalise informal trading permits could be reduced to 24 days. The improved performance in Q1 2025/2026 is further indication that the target can be reduced.
A Capable and Collaborative City Government	A capable and collaborative city government	16.E (H4A3.14)	Finance	Cash/cost coverage ratio (NRP)	1.31:1	1.72:1	2.57:1	1.70:1	Targets can only be provided end January 2026	1.25:1	Targets can only be provided end January 2026	Targets can only be provided end January 2026 Delink indicator CSC 1.6.E from CBB indicator FM2.111The measurement and reporting of the indicator per the Technical Indicator Description (TID) is not aligned to the City's approach and materially misrepresents the City's actual cash allocation situation. The CBB formula does not account for all restricted cash. One significant exclusion is the cash set aside for the capital programme. In terms of Section 18(1)(b) and section 19(1)(d) of the MFMA, funding sources must be considered available only when they are not committed for other purposes.Furthermore, while the CBB formula correctly excludes non-cash flow items when determining monthly cash outflows, it fails to add back loan repayments. These repayments represent actual cash outflows and are therefore included in the City's calculation of monthly expenditure.
A Capable and Collaborative City Government	A capable and collaborative city government	16.G (H4A3.16)	Finance	Percentage of total operating revenue to finance total debt (Total debt (Borrowing) / Total operating revenue)	12.23%	12.92%	AT	AT	Remove	43.30%	Remove	Removed and Renamed to 14.G Debt (Total borrowings to total operating revenue (NRP))
A Capable and Collaborative City Government	A capable and collaborative city government	16.D K04	Finance	Total capital expenditure as a percentage of total capital budget less contingencies (%)	96.30%	89.60%	37.40%	64.70%	66%	90%	90%	Alignment to adjustment budget
A Capable and Collaborative City Government	A capable and collaborative city government	16.F	Finance	Net debtors to annual income (NRP)	14.13%	15.14%	13.53%	15.47%	Targets can only be provided end January 2026	18.70%	Targets can only be provided end January 2026	Targets can only be provided end January 2026
Housing	Increased supply of affordable, well-located homes	7.D (H51.13)	Human Settlements	Hectares of land acquired for human settlements in the municipal area	145.85	48.895	0	31	AT	47	16	Approval is hereby requested to amend the quarter 3 target to annual target to account for the lengthy acquisition process. Proposal to reduce the target from 47ha to 16ha based on a reviewed acquisition list and a prioritised acquisition industrial zoned property that is less in extent but has a higher market value than the initial agricultural zoned properties that were earmarked for acquisition. In addition, this has been the impact of adjustment budget where the land acquisition budget has been reduced from R 74 370 239 to R 70 032 086.
Housing	Increased supply of affordable, well-located homes	7.A	Human Settlements	Well-located land parcels released to the private sector for affordable housing (number)	5	1	AT	AT	AT	10	8	The reduction in land parcels released in the coming financial years across the strategic shift to prioritise construction on the awarded properties in alignment with the SAP Brief 2024/27 for the M1 REF LE: Monitoring and supporting developments on disposed land parcels to reach construction and completion, incorporating lessons learned to adapt the programme where appropriate. It is becoming increasingly critical that implementation of the developments is carefully monitored given the slow pace in delivery on the land parcels that have been released since the inception of the MFP in 2022 where currently development has not been implemented on the 7 land parcels awarded to developers with a potential yield of approximately 5 000 housing opportunities.The proposed change ensures a balanced focus between the release and the implementation of the developments being facilitated by the Affordable Housing team.
Housing	Safer, better-quality homes in informal settlements and backyards over time	8.A	Human Settlements	Informal settlement sites serviced (number)	1124	354	196	700	450	2000	2000	During the 2024/25 financial year, the department had to replace the PSP appointed for Erasmus South. This changeover caused a delay of approximately five months, impacting the finalisation of detailed designs and secondary procurement documentation. Construction is still scheduled to commence in FY26 on serviced sites. Although the project team has managed to recover some lost time, the expected number of serviced sites will not be delivered by the end of Q3. However, the Q4 target remains unchanged.
Safety	Effective law enforcement to make communities safer	5.A	Safety and Security	Drone flights used for safety and security activities (number)	2835	3653	2425	800	2950	1000	3250	Increased demand and user adoption has driven the significant utilisation of drone services to support policing and emergency requirements. Moreover, the Safety & Security (S&S) Directorate's Festive Season plan places a strong focus on situational awareness. The drone services play an important role in achieving good situational awareness in policing and emergency requests for services. In lieu of this, it is expected that the drone flights will increase over the festive season period, thereby impacting the overall indicator performance. The S&S Directorate are also close to achieving their Unmanned Aircraft Systems Operator Certificate (UASOC) after several additional months of planning and preparation. This certificate will enable the activation of drone services that are internally operated by the City of Cape Town's S&S Directorate. When the certificate is issued, this internal capacity would also impact on the indicator performance. The operational need for drone services and increased adoption have resulted in significantly improved utilisation. This rise in utilisation was further driven by the requirements of the Festive Season period (spanning late November 2025 to late January 2026) and acute operational priorities. It is anticipated that the demand levels will persist for the month of January 2026 too.
Transport	Safe and quality roads for pedestrians, cyclists and vehicles	13.A	Urban Mobility	Surface road resurfaced (kilometres)	182.4	144.8	56.7	80	125	110	155	Additional budget for road resurfacing and reseding was allocated in the approved budget for 25/26 at the start of the financial year.
Basic Services	Improved access to quality and reliable basic services	2.A	Water and Sanitation	Taps provided in informal settlements (number) (NRP)	811	704	283	450	No change	700	750	Aligning the Integrated Development Plan (IDP) target with the 2025/26 Water and Sanitation IDBP target.
Basic Services	Well-managed and modernised infrastructure to support economic growth	4.B (W54.1)	Water and Sanitation	Current EPI name: Compliance with drinking water quality standards (%) Proposed KPI name: Percentage of drinking water samples complying to SANS241 (W54.1)	99.26%	99.62%	99.72%	99.00%	No change	99.00%	No change	There is no change in target. A change in the name of the KPI to align/like to CBB KPIs and to be incorporated at the Corporate Scorecard level for Water and Sanitation. Currently, although the same data is used to calculate the achievement percentages, the methodologies differ. The current 4.B uses a risk-weighted calculation method for samples taken for SANS 241 parameters. While, W54.1 uses samples meeting the SANS241 criteria divided by the total number of water samples taken, hence the different percentage achievement for quarter 1.
Basic Services	Well-managed and modernised infrastructure to support economic growth	4.D	Water and Sanitation	Valid applications for residential water services closed within the response standard (%) (NRP)	90.41%	87.42%	95.28%	80.00%	No change	80.00%	85%	Aligning the Integrated Development Plan (IDP) target with the 2025/26 Water and Sanitation IDBP target. [As discussed and agreed at the start of the FY]
Basic Services	Well-managed and modernised infrastructure to support economic growth	4.E	Water and Sanitation	Valid applications for residential sewerage services closed within the response standard (%) (NRP)	90.41%	87.42%	95.28%	80.00%	No change	80.00%	85%	Aligning the Integrated Development Plan (IDP) target with the 2025/26 Water and Sanitation IDBP target. [As discussed and agreed at the start of the FY]
Economic Growth	1. Increased jobs and investment in the Cape Town economy	1.O (EID1.21)	Urban Waste Management (U)	Number of work opportunities created through Public Employment Programmes (incl. EWP, CWP and other related employment programmes) (EID1.21) (City-wide)	43 942	40 053	21430	19 000	27 000	30 000	35 000	The proposed revised targets are based on the following: The EWPW Quarter 3 target was initially planned at 23,000 jobs but was erroneously coupled as 19,000. Following a performance assessment, the Directorate proposes an improved Quarter 3 target of 27,000, based on the budget resources available as of December 2025, with October 2025 performance at 17 450 and previous financial year trends 140 053 at the end of 2023/24. In addition, the Directorate recommends increasing the annual target from 30,000 to 35,000. All EWPW KPIs will be aligned to the Corporate target, where applicable i.e. Circular 88 and key operational indicator.
HOUSING	Increased supply of affordable, well-located homes	7.E (H51.22)	Human Settlements	7.E (number) of title deeds registered to beneficiaries	4815	2564	2039	1400	2350	2550	2475	Targets for Q3 and Q4 have been adjusted upwards to align with the overperformance in Q2 as a result of the Section 137 exemption for Historical Transfers.
A Capable and Collaborative City Government	A capable and collaborative city government	16.G	Finance	Debt (total borrowings) to total operating revenue (NRP)	12.23%	12.92%	AT	AT	AT	43.30%	Targets can only be provided end January 2026	Delink CSC indicator 1.6.G from CBB indicator FM2 (Delink CSC indicator 1.6.G from CBB indicator FM2 (Section 18(1)(a) of the MFMA requires that the annual budget must only be funded from realistic anticipated revenues. The purpose of this ratio is to test whether sufficient revenue is generated to meet liability repayments. However, the current CBB formula ignores the requirement of section 18 by assuming that all billed revenue will convert to cash inflows and excludes the impairment of receivables.

* Financial KPI targets proposed are preliminary and may change after the approval of the 2025/2026 Mid-year Adjustments Budget.



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.2

CORPORATE SCORECARD CITY OF CAPE TOWN - DEFINITIONS (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.2: CORPORATE SCORECARD – CITY OF CAPE TOWN – DEFINITIONS (2025–2026 MID-YEAR REVIEW)

Corporate Scorecard – City of Cape Town – Definitions (2025–2026 Mid-Year Review)								Annexure 2.2
Priority	Corporate Objective	Indicator Reference No (CSC, Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Current Definition	Proposed Definition	Adjustment Budget Motivation	
Housing	Increased supply of affordable, well-located homes	7.A	Human Settlements	Well-located land parcels released to the private sector for affordable housing (number)	Measures the number of well-located land parcels released to the private sector. Land parcel refers to a single and finite immovable asset with a measurable extent. Land parcel is confirmed as released through final award notification, allowing the developer to commence with development.	Measures the number of well-located land parcels released to the private sector. Land parcel refers to a single and finite immovable asset with a measurable extent. Land parcel is confirmed as released through final award notification, allowing the developer to commence with development. A land parcel is not necessarily restricted to a singular erf but a developable parcel of land.	Aligned to address AG request to clarify what a land parcel is.	
A Capable and Collaborative City Government	A capable and collaborative city government	16.E (FM3.11)	Finance	Cash/cost coverage ratio (NKPI)	This ratio indicates the municipality's ability to meet at least its operating commitments from cash and short-term investments, without collecting any additional revenue, during that month.	Measures the cash/cost coverage ratio. The ratio indicates the ability to meet at least monthly fixed operating commitments from cash and short-term investments, without collecting any additional revenue during that month (excluding unspent conditional grants).Proxy measure for NKPI per MSA Regulation 10(g)	Delink CSC indicator 16.E from C88 indicator FM3.11	
A Capable and Collaborative City Government	A capable and collaborative city government	16.G (FM2.1)	Finance	Percentage of total operating revenue to finance total debt (total debt (borrowing) / total operating revenue) Debt (total borrowings) to total operating revenue (NKPI)	the purpose of the indicator is to provide assurance that sufficient revenue will be generated to repay liabilities. Alternatively, it assesses the municipality's affordability of the total borrowings.	Measures the Debt to total revenue. The purpose of the ratio is to provide assurance that sufficient revenue will be generated to repay liabilities.Proxy measure for NKPI per MSA Regulation 10(g)	Delink CSC indicator 16.E from C88 indicator FM3.11	
A Capable and Collaborative City Government	A capable and collaborative city government	16.G	Finance	Debt (total borrowings) total total operating revenue (NKPI)	New	Measures the Debt to total revenue. The purpose of the ratio is to provide assurance that sufficient revenue will be generated to repay liabilities.Proxy measure for NKPI per MSA Regulation 10(g)	Delink CSC indicator 16.E from C88 indicator FM3.11	
* Financial KPI targets proposed are preliminary and may change after the approval of the 2025/2026 Mid-year Adjustments Budget.								



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.3

CORPORATE SCORECARD CTS - TARGETS (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.3: CORPORATE SCORECARD - CTS - TARGETS (2025-2026 MID-YEAR REVIEW)

Corporate Scorecard - CTS - Targets (2025-2026 Mid-Year Review)											Annexure 2.3	
Priority	Corporate Objective	Indicator Reference No (CSC,Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation
Economic Growth	Increased jobs and investment in the Cape Town economy	S.2	Finance	Events hosted (number)	127	129	56	105	85	135	100	The entity has changed its strategy to focusing on larger events which bring in a higher return instead of smaller events where the return is low. The strategy is to focus on bowl events and non bowl conferences with a minimum of 200 to 1000 pax.
A Capable and Collaborative City Government	A Capable and Collaborative City Government	S.6	Finance	Opinion of the Auditor-General	Clean audit	Clean audit	Clean audit	Resolved 60% of the audit management issues 2024/2025	Removed	Clean audit	Removed	The entity has a history of clean audits and based on the nature, size and structure of the entity it was agreed by board, the shareholder and the Auditor General that a review outcome is adequate. The entity only has one shareholder and has no third party obligations which requires an assurance audit report. This indicator has been replaced by the "Auditor General Independent Review Outcome" indicator.
A Capable and Collaborative City Government	A Capable and Collaborative City Government		Finance	Auditor General Independent Review Outcome	N/A	N/A	N/A	New	Resolved 60% of the audit management issues 2024/2025	New	Clean Review Outcome	The entity has a history of clean audits and based on the nature, size and structure of the entity it was agreed by board, the shareholder and the Auditor General that a review outcome is adequate. The entity only has one shareholder and has no third party obligations which requires an assurance audit report. This indicator has replaced the "Opinion of the Auditor-General" indicator.
* It is to be noted that the amendments as proposed by the Cape Town Stadium are subject to board approval as well as budgeted related adjustments, in terms of the process as outlined in section 87 of the Municipal Finance Management Act., 56 of 2003(MFMA) and section 93B of the Municipal Systems Act, 32 of 2000 (MSA).												



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.4

CORPORATE SCORECARD CTS - DEFINITIONS (2025-2026 MID-YEAR REVIEW)

Corporate Scorecard - CTS - Definition (2025-2026 Mid-Year Review)				
Annexure 2.4				
Priority	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation
	Auditor General Independent Review Outcome	The indicator assesses good governance and accounting practices and will be reviewed and considered by the Auditor-General when forming a conclusion on the outcome of the independent review. An Annual Financial Statements Review engagement conducted in accordance with ISRE 2400 constitutes a limited assurance engagement performed by the Auditor-General to determine whether the financial statements are, in all material respects, prepared in accordance with the applicable financial reporting framework. The independent review concludes that there are no material findings related to the annual financial statements, performance indicators, or compliance with legislation. In the absence of such material findings, the independent review outcome will be regarded as a "clean review outcome."	New	New



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.5

CORPORATE SCORECARD CTICC - TARGETS (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.5: CORPORATE SCORECARD - CTICC - TARGETS (2025-2026 MID-YEAR REVIEW)

Corporate Scorecard - CTICC - Targets (2025-2026 Mid-Year Review)												Annexure 2.5
Priority	Corporate Objective	Lead (L)/ Contributing Directorate	Indicator Reference No (CSC,Circular 88, ETC)	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation
Economic Growth	Increased jobs and investment in the Cape Town economy	Finance	1.1	International events hosted (number)	43	63	26	28	35	38	41	The amendment is due to several high-profile international events being confirmed at short notice. These include the 6th International Social Justice Conference and 7th Social Justice Summit, the International Finance Corporation (IFC) AMC Annual Investor Meeting 2025, and the World Bank Group CSO Forum & LAC Conference. The successful confirmation and delivery of these events materially influenced Q2 performance and supported the increase in the FY2026 target
Economic Growth	Increased jobs and investment in the Cape Town economy	Finance		Total events hosted (number)	368	330	147	290	Removed	390	Removed	The amendment is strategic in nature. It requires the removal of the indicator "Total events hosted (Number)" as the indicator is not an effective measurement for performance due to the changing environment within the industry. Events tend to be longer in duration and occupy more space but are higher yielding. The introduction of a new indicator "Average occupancy level" is introduced as a better matrix to monitor performance as it reflects the vacancy rate and the ability of the CTICC to increase its occupancy levels.
Economic Growth	Increased jobs and investment in the Cape Town economy	Finance	1.3	Annual total salary cost spent on training of permanent and temporary staff (%)	8.7	11.8	5.70%	4		5.5	6	The total cost spend on training of permanent and temporary staff has been amended due to the entity identifying quiet periods during the remainder of FY 2026. The entity finds it feasible to include additional training sessions for staff as and when the opportunity arises.
Economic Growth	Increased jobs and investment in the Cape Town economy	Finance	1.6	Students employed (number)	40	42	35	20	22	20	40	The CTICC had already committed and paid to participate in the YES Programme, which supports B-BBEE objectives and allows CTICC to absorb additional participants from the YES Programme pool of students during the year.
Economic Growth	Increased jobs and investment in the Cape Town economy	Finance	1.7	Graduates employed (number)	8	9	7	6	6	6	7	This indicator is cumulative and measures the total number of Graduates employed by the entity. Due to the resignation of one of the graduates, an additional graduate will be employed, increasing the target in Q4 from 6 to 7.
Economic Growth	Increased jobs and investment in the Cape Town economy	Finance		Average occupancy level (%)	new	new	new	N/A	30	N/A	41	The amendment is strategic in nature. It requires the removal of the indicator "Total events hosted (Number)" as the indicator is not an effective measurement for performance due to the changing environment within the industry. Events tend to be longer in duration and occupy more space but are higher yielding. The introduction of a new indicator "Average occupancy level" is introduced as a better matrix to monitor performance as it reflects the vacancy rate and the ability of the CTICC to increase its occupancy levels.
A Capable and Collaborative City Government	A Capable and Collaborative City Government	Finance	1.13	Cash/cost coverage ratio	6	9.3	9.5	5	6	6	7	Improvement in cash holdings based on performance in adjustment budget period
A Capable and Collaborative City Government	A Capable and Collaborative City Government	Finance	1.14	Net debtors to annual income	4.2	0.6	1.9	7	5	4	3	Improvement in debtors collection and higher revenue achieved

* It is to be noted that the amendments as proposed by the CTICC are subject to board approval as well as budgeted related adjustments, in terms of the process as outlined in section 87 of the Municipal Finance Management Act., 56 of 2003(MFMA) and section 93B of the Municipal Systems Act, 32of 2000 (MSA).



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.6

CORPORATE SCORECARD CTICC - DEFINITIONS (2025-2026 MID-YEAR REVIEW)

Corporate Scorecard - CTICC - Definition (2025-2026 Mid-Year Review)				
Annexure 2.6				
	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation
Economic Growth	Average occupancy level (%)	The indicator measures the average occupancy level over the period for events hosted at the CTICC.	New	New



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.7

MFMA CIRCULAR 88 OUTCOMES SCORECARD (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.7: MFMA CIRCULAR 88 OUTCOMES SCORECARD (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Outcomes Scorecard (2025-2026 Mid-Year Review)												Annexure 2.7	
Priority	Corporate Objective	Indicator Reference No (CSC, Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026 (unverified)	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation	Status
ECONOMIC GROWTH	OBJECTIVE 1. INCREASED JOBS AND INVESTMENT IN THE CAPE TOWN ECONOMY	LED2.1	FINANCE	LED2.1 Rates revenue as a percentage of the total revenue of the municipality	26.6%	26.64%				27%	Targets can only be provided end January 2026		To be reviewed by OPM
BASIC SERVICES	OBJECTIVE 3. END LOAD SHEDDING IN CAPE TOWN OVER TIME	EE1.1	ENERGY	EE1.1 Percentage of households with access to electricity [NTRRS]	94.4%	95.75%				93%	Nil target	Energy cannot provide a target for an indicator which relies on 3rd party data suppliers, other service providers, and population migration. These factors all sit outside of the control of the Directorate.	Rejected by OPM
BASIC SERVICES	OBJECTIVE 3. END LOAD SHEDDING IN CAPE TOWN OVER TIME	EE3.5	ENERGY	EE3.5 Average System Interruption Duration Index [ASIDI]	N/A	2.32				3	180 minutes	Change is to align to the National Treasury (NT) Technical Indicator Description (TID), which measures in kVA minutes, not the international industry standard of kVA hours.	Supported by OPM
BASIC SERVICES	OBJECTIVE 3. END LOAD SHEDDING IN CAPE TOWN OVER TIME	EE4.5	ENERGY	EE4.5 Municipal electricity consumption per 10 000 of the population		N/A				Nil target	Barrier ¹	Alignment to Circular 88 requirements. The amendment of the target is to ensure compliance with addendum 7 (issued December 2025). The updated Addendum does not allow that 'Nil target' be used for target setting for indicators with capacity, resource and system limitations.	Supported by OPM
BASIC SERVICES	OBJECTIVE 4. WELL-MANAGED AND MODERNISED INFRASTRUCTURE TO SUPPORT ECONOMIC GROWTH	WS3.1	WATER AND SANITATION	WS3.1 Frequency of sewer blockages per 100 kms of pipeline	866.8	893.22				900	880	Target improvement based on performance assessment.	Supported by OPM
BASIC SERVICES	OBJECTIVE 4. WELL-MANAGED AND MODERNISED INFRASTRUCTURE TO SUPPORT ECONOMIC GROWTH	WS5.1	WATER AND SANITATION	WS5.1 Percentage of non-revenue water	25.4%	24.20%				32%	29%	Target improvement based on performance assessment.	Supported by OPM
BASIC SERVICES	OBJECTIVE 4. WELL-MANAGED AND MODERNISED INFRASTRUCTURE TO SUPPORT ECONOMIC GROWTH	WS5.2	WATER AND SANITATION	WS5.2 Total water losses	281.07	272.03				300	295	Target improvement based on performance assessment.	Supported by OPM
BASIC SERVICES	OBJECTIVE 4. WELL-MANAGED AND MODERNISED INFRASTRUCTURE TO SUPPORT ECONOMIC GROWTH	WS5.4	WATER AND SANITATION	WS5.4 Percentage of water reused	N/A	N/A				Nil target	7%	Aligning the Integrated Development Plan (IDP) target with the Water and Sanitation SDBIP target.	Supported by OPM
SAFETY	OBJECTIVE 5. EFFECTIVE LAW ENFORCEMENT TO MAKE COMMUNITIES SAFER	FD2.1	SAFETY AND SECURITY	FD2.1 Disaster Management Centre Readiness ³	New	3				Nil target	3	The 2025/2026 target to be updated to reflect audit readiness and reportability by the department. There are no financial implications.	Supported by OPM
SAFETY	OBJECTIVE 5. EFFECTIVE LAW ENFORCEMENT TO MAKE COMMUNITIES SAFER	FD2.2	SAFETY AND SECURITY	FD2.2 Fire Services function in accordance with prescribed requirements ⁴	New	3				Nil target	3	The 2025/2026 target to be updated to reflect audit readiness and reportability by the department. There are no financial implications.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM2.1	FINANCE	FM2.1 Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)	12.23%	N/A				43.30%	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM2.2	FINANCE	FM2.2 Percentage change in cash backed reserves reconciliation	41.9%	N/A				-6%	Targets can only be provided end January 2026		To be reviewed by OPM

ANNEXURE 2.7: MFMA CIRCULAR 88 OUTCOMES SCORECARD (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Outcomes Scorecard (2025-2026 Mid-Year Review)													Annexure 2.7
Priority	Corporate Objective	Indicator Reference No (CSC, Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026 (unverified)	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM3.1	FINANCE	FM3.1 Percentage change in cash and cash equivalent (short term)	-0.6%	13.54%				-7%	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM4.2	FINANCE	FM4.2 Percentage of total operating expenditure on remuneration	33.2%	32.71%				32%	33%	Various re-alignments were implemented during the Adjustment Budget process and the main reductions were evident on Interest. Other losses as well as inventory consumed which reduced the total operating expenditure for calculation purposes.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM4.3	FINANCE	FM4.3 Percentage of total operating expenditure on contracted services	16.3%	17.41%				15%	18%	Contracted services increased due to additional allocations provided for various projects during the Adjustment Budget process. Furthermore, the category is impacted by virements done from July 2025 to date. Various re-alignments were implemented during the Adjustment Budget process and the main reductions were evident on Interest. Other losses as well as inventory consumed which reduced the total operating expenditure for calculation purposes.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM5.1	FINANCE	FM5.1 Percentage change of own funding (internally generated funds + borrowings) to fund capital expenditure	43.9%	-0.22%				10%	21%	A mid-year review was conducted and an adjustments budget submitted based on the results, in terms of Section 72 of the MFMA.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM5.2	FINANCE	FM5.2 Percentage change of renewal/upgrading of existing assets	51.0%	6.69%				-5%	18%	A mid-year review was conducted and an adjustments budget submitted based on the results, in terms of Section 72 of the MFMA.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM5.3	FINANCE	FM5.3 Percentage change of repairs and maintenance of existing infrastructure	10.3%	4.78%				5%	10%	Repairs and maintenance increased as a result of virements, additional allocation provided via SMF, service enhancements and grant rol over approvals.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM7.1	FINANCE	FM7.1 Percentage change in gross consumer debtors' (current and non-current)	N/A	N/A				6%	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM7.2	FINANCE	FM7.2 Percentage of Revenue Growth excluding capital grants	N/A	8.98%				8%	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	OBJECTIVE 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM7.3	FINANCE	FM7.3 Percentage of net operating surplus margin	4.5%	3.23%				5%	Targets can only be provided end January 2026		To be reviewed by OPM
Legend													
	No change												
N/A	No prior reporting/barrier												
Notes:													
All Finance indicator targets are subject to change pending Council approval of the Adjustments Budget, 31 January 2026.													



CITY OF CAPE TOWN
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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.7.A

MFMA CIRCULAR 88 OUTCOMES SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.7.A: MFMA CIRCULAR 88 OUTCOMES SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Outcomes Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.A
Priority	Directorate	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
Basic services 3. End load shedding in Cape Town over time	Energy	EE4.4 Percentage total electricity losses	Electricity losses have two components: technical and non-technical. Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines, transformers, and measurement systems. Non-technical losses are caused by actions external to the power system and consist primarily of electricity theft, faulty or inaccurate meters, and errors in accounting and record-keeping. Losses is a measure of unaccounted for energy. Thus, non-payment is not included as losses.	Electricity losses have two components: technical and non-technical. Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines, transformers, and measurement systems. Non-technical losses are caused by actions external to the power system and consist primarily of electricity theft, faulty or inaccurate meters, and errors in accounting and record-keeping. Losses is a measure of unaccounted for energy. Thus non-payment is not included as losses.	Alignment to Circular 88 requirements, whereby indicator names and definitions should be verbatim. IDP has 'Thus, non-payment...' and the TID has 'Thus non-payment...' (no comma).	Supported by OPM



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.7.B

MFMA CIRCULAR 88 OUTPUT SCORECARD

(2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.7.B: MFMA CIRCULAR 88 OUTPUT SCORECARD (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Output Scorecard (2025-2026 Mid-Year Review)													Annexure 2.7.B
Priority	Corporate Objective	Indicator Reference No (CSC, Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026 (unverified)	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation	Status
ECONOMIC GROWTH	1. Increased jobs and investment in the Cape Town economy	LED1.11	Finance	Percentage of total municipal operating expenditure spent on contracted service providers physically residing within the municipal area	88%	86.02%	85.70%	80.00%	Targets can only be provided end January 2026	80%	Targets can only be provided end January 2026		To be reviewed by OPM
ECONOMIC GROWTH	1. Increased jobs and investment in the Cape Town economy	LED1.21	Urban Waste Management	Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)	43 962	40 053	21 630	19 500	27 000	30 000	35 000	The EPWP Quarter 3 target was initially planned at 22,500 jobs but was erroneously captured as 19,500. Following a performance assessment, the Directorate proposes an improved Quarter 3 target of 27,000, based on the budget resources available as at December 2025, with October 2025 performance at 17 650 and previous financial year trends (40 053) at the end of 2024/25. In addition, the Directorate recommends increasing the annual target from 30,000 to 35,000.	Supported by OPM
ECONOMIC GROWTH	1. Increased jobs and investment in the Cape Town economy	LED1.31	Corporate Services	Number of individuals connected to apprenticeships, learnerships and structured educational programmes through municipal interventions	440	1,594	1575	689	1 644	400	1 688	The proposed amendments are informed by the carry-over of Safety and Security Learnerships into the current reporting period, necessitating an adjustment to ensure accurate alignment with targets. In addition, directorates have identified new learnership opportunities made possible through the availability of additional funding (including grant funding).	Supported by OPM
ECONOMIC GROWTH	1. Increased jobs and investment in the Cape Town economy	LED2.11	Finance	Percentage of budgeted rates revenue collected	99.10%	97.48%	49.32%	71%	69%	94%	92%	Targets to be amended due to the pending Court Case that the City is facing on the fixed charges which might have a huge impact on the City's revenue streams and the collection thereof.	Supported by OPM
ECONOMIC GROWTH	1. Increased jobs and investment in the Cape Town economy	LED2.12	Finance	Percentage of the municipality's operating budget spent on indigent relief for free basic services	N/A	N/A	1.20%	2%	3%	4%		During the adjustment budget process, the services are provided with the opportunity to revise the monthly budget provisions as well as the provisions per cost centre and cost element. The above is based on trend analysis and future requirements.	Supported by OPM
ECONOMIC GROWTH	1. Increased jobs and investment in the Cape Town economy	LED3.12	Economic Growth	Average time taken to finalise informal trading permits	41.2	28.72	19.84	30	24	30	24	An action plan was developed to improve the City of Cape Town's Ease of Doing Business (EoDB) index implementation, and it has had implications for this indicator. Interventions were identified to streamline the process of issuing informal trading permits, and the process indicated that the average time to finalise informal trading permits could be reduced to 24 days. The improved performance in Q1 2025/2026 is further indication that this target can be reduced.	Supported by OPM
BASIC SERVICES	3. End load-shedding in Cape Town over time	EE1.13	Energy	Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards	72.80%	71.90%	74.50%	95%	80%	95.00%	80%	The amendment is driven by the City's adoption of the NRS 047 service standard of 80%. To maintain consistency with recognized business and technical standards, the City is aligning its target-setting and service benchmarks with NRS 047 requirements. This alignment also ensures compliance with legislative reporting obligations. The previous target was nationally considered to be unachievable.	Supported by OPM
BASIC SERVICES	3. End load-shedding in Cape Town over time	EE3.11	Energy	Percentage of unplanned outages that are restored to supply within industry standard timeframes	N/A	95.37%	95.00%	98%		100.00%	98%	Alignment to National Treasury's Technical Indicator Description (TID). The TID indicates that 98% of faults must be restored within a 24 hour period.	Supported by OPM
BASIC SERVICES	4. Well-managed and modernised infrastructure to support economic growth	WS2.11	Water and Sanitation	Number of new water connections meeting minimum standards	N/A	N/A	557	1 950 (Customer service = 1 500; Informal settlements basic services = 450)		2700	2 750	Target improvement based on performance assessment.	Supported by OPM
HOUSING	7. Increased supply of affordable, well-located homes	HS1.12	Human Settlements	Number of serviced sites	2,751	1,227	1198	A/T	1650	8400	4 700	Quarter 3: The target amendment is to ensure alignment to the CSC indicators: 7.C: Formal housing serviced sites provided (number) - 1 200 (remain unchanged), and 8.A: Informal settlement sites serviced (number) - 700 to 450 (CSC amendment). Quarter 4: Proposal to reduce the target from 8 400 to 4 700 to ensure alignment with Corporate Scorecard indicators 7.C and 8.A planned delivery. The outcome of the amendment to the CSC indicator 8.A will affect this amendment.	Supported by OPM
HOUSING	7. Increased supply of affordable, well-located homes	HS1.13	Human Settlements	Hectares of land acquired for human settlements in the municipal area	165.85	68.895	0	A/T		47	16	Proposal to reduce the target from 47ha to 16ha based on a reviewed acquisition list and a prioritised acquisition: industrial zoned property that is less in extent but has a higher market value than the initial agricultural zoned properties that were earmarked for acquisition. In addition, this has been the impact of the adjustment budget where the land acquisition budget has been reduced from R 76 370 239 to R 70 032 086.	Supported by OPM
HOUSING	7. Increased supply of affordable, well-located homes	HS1.22	Human Settlements	(number) of title deeds registered to beneficiaries	4815	2264	2 039	A/T	2 350	2 350	2 675	Alignment to the Corporate Scorecard indicator 7.E - reporting frequency changed from Annual to Quarterly. Targets for Q3 and Q4 have been adjusted to align with the overperformance in Q2 as a result of the Section 137 exemption for Historical Transfers.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	10. Clean and healthy waterways and beaches	ENV5.21	Water and Sanitation	Number of inland water samples taken for monitoring purposes	N/A	3 429	1934	1 725	1 875	2 300	2 500	The amendment is to align the IDP and Corporate SDBIP to the Directorate SDBIP target of 2 500. This amendment was approved by the Mayor during the development of the 2025/26 Directorate SDBIP.	Rejected by OPM
TRANSPORT	12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	TR4.21	Urban Mobility	Percentage of municipal bus services 'on time'	N/A	N/A	78.24%	80%	78%	80%	78%	General increase in traffic congestion across the City and major construction projects and road works has resulted in a decrease in schedule adherence, especially on routes that operate in mixed traffic. Additionally, bus shortages on some routes resulted in buses departing ahead of the planned departure time to meet passenger demand. This affects schedule adherence negatively and was not foreseeable at the time of setting these targets.	Supported by OPM
TRANSPORT	12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	TR5.11	Urban Mobility	(number) of scheduled public transport access points added	0.00	0		A/T		Nil target	0	Alignment of the IDP to the Corporate SDBIP.	Supported by OPM

ANNEXURE 2.7.B: MFMA CIRCULAR 88 OUTPUT SCORECARD (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Output Scorecard (2025-2026 Mid-Year Review)													Annexure 2.7.B
Priority	Corporate Objective	Indicator Reference No (CSC, Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026 (unverified)	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation	Status
TRANSPORT	12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	TR5.31	Urban Mobility	Percentage of scheduled municipal bus trips that are universally accessible	82%	N/A		0	Barrier ¹	0 / Nil target	Barrier ¹	Alignment to Circular 88 requirements. The amendment of the target is to ensure compliance with addendum 7 (issued December 2025). The updated Addendum does not allow that 'Nil target' be used for target setting for indicators with capacity, resource and system limitations.	Supported by OPM
TRANSPORT	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6.11	Urban Mobility	Percentage of unsurfaced road graded	N/A	116.62%		A/T		100%	110%	Proposed increase in targets as a result of overachievement in 25/26 Q1. Indicator allows for counting multiple gradings on the same road, therefore target can be in excess of 100%.	Supported by OPM
TRANSPORT	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6.12	Urban Mobility	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	N/A	N/A	N/A	1.07%	1.7%	1.30%	2.1%	Proposed increase in targets as a result of proposed increases in road resurfacing (Indicator 13A) and road resealing indicators, which affects this indicator	Supported by OPM
TRANSPORT	13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6.13	Urban Mobility	Km of new municipal road network	0	N/A		0	Barrier ¹	0 / Nil target	Barrier ¹	Alignment to Circular 88 requirements. The amendment of the target is to ensure compliance with addendum 7 (issued December 2025). The updated Addendum does not allow that 'Nil target' be used for target setting for indicators with capacity, resource and system limitations.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	GG3.12	Corporate Services	Percentage of councillors who have declared their financial interests	95.13%	96.97%		A/T		100%	90%	The Councillor Declaration of Interest annual submission timeline differs significantly from that of staff due to the municipal election cycle and the statutory processes governing the appointment of Councillors. As a result, the timelines applicable to staff cannot be uniformly applied to Councillors. In terms of governance requirements, newly appointed Councillors must submit their Declaration of Interest within 60 days of assuming office. The timing of elections, inductions, and formal appointments therefore directly influences when the declaration process must be initiated and completed. Given these statutory timelines, the operational planning and delivery of support functions such as coordinating, tracking, reminding, and reporting on Councillor submissions must be adjusted accordingly. This necessitates a scorecard amendment to reflect the variance in deadlines, the heightened compliance obligations, and the intensive administrative oversight required during this period.	Rejected by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM1.11	Finance	Total capital expenditure as a percentage of Total Capital Budget	N/A	N/A	37.40%	66.70%	66%	90%		A mid-year review was conducted and an adjustments budget submitted based on the results, in terms of Section 72 of the MFMA.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM1.12	Finance	Total operating expenditure as a percentage of Total Operating Expenditure Budget	N/A	N/A	45.12%	69%	Targets can only be provided end January 2026	94.40%	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM1.13	Finance	Total operating revenue as a percentage of Total Operating Revenue Budget	N/A	N/A	52.87%	77%	Targets can only be provided end January 2026	100%	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM1.14	Finance	Service charges and property rates revenue as a percentage of Service Charges and Property Rates Revenue Budget	N/A	N/A	51.15%	75%	Targets can only be provided end January 2026	94%	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM2.21	Finance	Cash-backed reserves reconciliation at year-end	R7,40BN	N/A		A/T		R6,60bn	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM3.11	Finance	Cash/Cost coverage ratio	N/A	N/A	2.57	1.70:1	Targets can only be provided end January 2026	2.38:1	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM3.12	Finance	Current ratio (current assets/current liabilities)	1.52	1.77		A/T		1.38:1	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM3.13	Finance	Trade payables to cash ratio	88.4%	60.9%	29.06%	85.57%	Targets can only be provided end January 2026	99.73%	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM3.14	Finance	Liquidity ratio	0.52	1.09	1.4	0.8:1	Targets can only be provided end January 2026	0.69:1	Targets can only be provided end January 2026		To be reviewed by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM4.11	Finance	Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure	0.07%	0.07%				0.25%		Alignment of the IDP to the Corporate SDBIP. Indicator to be removed from the IDP, as it is a Tier 3 indicator per the TID. The indicator readiness was demoted to tier 3, meaning metros are no longer required to report on the indicator.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM4.31	Finance	Creditors payment period	23.7	20.34	0.08	30 days	30	30 days	30	Alignment of the SDBIP to the IDP.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM5.11	Finance	Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)	72.6%	72.8%	70.00%	70%	67%	83%	68%	A mid-year review was conducted and an adjustments budget submitted based on the results, in terms of Section 72 of the MFMA.	Supported by OPM

ANNEXURE 2.7.B: MFMA CIRCULAR 88 OUTPUT SCORECARD (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Output Scorecard (2025-2026 Mid-Year Review)												Annexure 2.7.B	
Priority	Corporate Objective	Indicator Reference No (CSC Circular 88, ETC)	Lead (I)/ Contributing Directorate	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026 (unverified)	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM5.21	Finance	Percentage of total capital expenditure on renewal/upgrading of existing assets	57.20%	61.4%		A/T		26%	55.60%	A mid-year review was conducted and an adjustments budget submitted based on the results, in terms of Section 72 of the MFMA.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM5.22	Finance	Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment	153.9%	151.0%		A/T		134.65%	187.60%	Impacted by the R22 million increase on depreciation as a result of capitalisation dates of projects/assets. As well as the increase in renewal and upgrading of assets.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM5.31	Finance	Repairs and Maintenance as a percentage of property, plant, equipment and investment property	N/A	8.33%		A/T		8.50%	8.54%	Repairs and maintenance increased as a result of virements, additional allocation provided via SMF, service enhancements and grant roll over approvals. Various re-alignments were implemented during the Adjustment Budget process and the main reductions were evident on Interest, Other losses as well as Inventory consumed which reduced the total operating expenditure for calculation purposes.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM6.12	Finance	Percentage of awarded tenders [over R200k], published on the municipality's website	100%	N/A	100%	100%		98.00%	100%	The proposed amendment is to ensure compliance to the MFMA section 75 (1)(g), whereby all awarded tenders should be published on the municipal website. No impact on the budget.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM7.11	Finance	Debtors payment period	23.8	20.0	16.0	30 days	30	30 days	30	Alignment of the SDBIP to the IDP.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM7.31	Finance	Net Surplus/Deficit Margin for Electricity	2.6%	0.7%		A/T		0 / Nil target	0.0%	Revised methodology applied based on City expenditure and City revenue budgeted data.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM7.32	Finance	Net Surplus/Deficit Margin for Water	11.9%	13.7%		A/T		0 / Nil target	9.76%	Revised methodology applied based on City expenditure and City revenue budgeted data.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM7.33	Finance	Net Surplus/Deficit Margin for Wastewater	-15.6%	-15.4%		A/T		0 / Nil target	-19.25%	Revised methodology applied based on City expenditure and City revenue budgeted data. This shortfall is subsidised by Water.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	FM7.34	Finance	Net Surplus/Deficit Margin for Refuse	-2.0%	-6%		A/T		0 / Nil target	0.0%	Revised methodology applied based on City expenditure and City revenue budgeted data.	Supported by OPM
Legend													
	No change												
N/A	No prior reporting/barrier												
Notes:													
1. Refer to the Barriers and Challenges annexures for the reasons for the lack of data, steps undertaken to provide data in the future and the estimated date when data will be available.													
All Finance indicator targets are subject to change pending Council approval of the Adjustments Budget, 31 January 2026.													



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STAD KAAPSTAD

2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.7.C

MFMA CIRCULAR 88 OUTPUT SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.7.C: MFMA CIRCULAR 88 OUTPUT SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Output Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.C
Priority	Circular 88 Outcomes	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
ECONOMIC GROWTH 1. INCREASED JOBS AND INVESTMENT IN THE CAPE TOWN ECONOMY	HS2. Improved functionality of the residential property market	Current indicator name: HS2.22 Average number of days taken to process building plan applications of less than 500 square metres Proposed indicator name: HS2.22 Average number of days taken to process building plan applications of less than 500 square meters			Alignment of the Corporate SDBIP to the IDP and Technical Indicator Description (TID).	Supported by OPM
ECONOMIC GROWTH 1. INCREASED JOBS AND INVESTMENT IN THE CAPE TOWN ECONOMY	LED1. Growing inclusive local economies	Current indicator name: LED1.21 (number) of work opportunities created through public employment programmes (incl. EPWP, CWP and other related employment programmes) Proposed indicator name: LED1.21 Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH 1. INCREASED JOBS AND INVESTMENT IN THE CAPE TOWN ECONOMY	LED1. Growing inclusive local economies	Current indicator name: LED1.31 (number) of individuals connected to apprenticeships, learnerships and structured educational programmes through municipal interventions Proposed indicator name: LED1.31 Number of individuals connected to apprenticeships, learnerships and structured educational programmes through municipal interventions			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH 1. INCREASED JOBS AND INVESTMENT IN THE CAPE TOWN ECONOMY	LED2. Improved levels of economic activity in municipal economic spaces	LED2.12 Percentage of the municipality's operating budget spent on indigent relief for free basic services	The amount municipal operating budget expended on free basic services to indigent households (R-value) as a percentage of the total operating budget of the municipality for the period. Free basic services are understood in terms of water, sanitation, electricity and waste removal services only.	The amount municipal operating budget expended on free basic services to indigent households (R-value) as a percentage of the total operating budget of the municipality for the period. Free Basic Services are understood in terms of water, sanitation, electricity and waste removal services only.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH 1. INCREASED JOBS AND INVESTMENT IN THE CAPE TOWN ECONOMY	LED3. Improved levels of economic activity in municipal economic spaces	Current indicator name: LED3.13 Average number of days taken to process building applications of 500 square metres or more Proposed indicator name: LED3.13 Average number of days taken to process building applications of 500 square meters or more	The indicator measures the number of days building plan applications of 500 square metres or more take to be processed, from the date of submission of all required information to the date of communication of the initial adjudication results of that application, on average, per application. Whether a large building plan application is for commercial or residential purposes does not have a bearing as the proxy of 500 square metres or more is used in this instance. Measures of the time taken to process appeals of the initial decision, sometimes expressed in relation to "amendment letters" or in terms of a "date of first refusal" are not included within the measurement. Each submission of a complete building plan application starts a new processing cycle for the purpose of the indicator.	The indicator measures the number of days building plan applications of 500 square meters or more take to be processed, from the date of submission of all required information to the date of communication of the initial adjudication results of that application, on average, per application. Whether a large building plan application is for commercial or residential purposes does not have a bearing as the proxy of 500 square meters or more is used in this instance. Measures of the time taken to process appeals of the initial decision, sometimes expressed in relation to "amendment letters" or in terms of a "date of first refusal" are not included within the measurement. Each submission of a complete building plan application starts a new processing cycle for the purpose of the indicator.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

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ECONOMIC GROWTH 1. INCREASED JOBS AND INVESTMENT IN THE CAPE TOWN ECONOMY	LED3. Improved levels of economic activity in municipal economic spaces	Current indicator name: LED3.32 Percentage of municipal payments made to service providers who submitted complete forms within 30 days of invoice submission Proposed indicator name: LED3.32 Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission	The percentage of municipal payments made to service providers within 30 days of complete invoice submission. The indicator measures the number of payments made on the basis of invoice submissions to the municipality within the accepted standard of 30 days or less. This measures 30 calendar days from the time of submission of an accurate invoice.	"The percentage of municipal payments made to service providers within 30-days of complete invoice submission. The indicator measures the number of payments made on the basis of invoice submissions to the municipality within the accepted standard of 30 days or less. This measures 30 calendar days from the time of submission of an accurate invoice."	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES 3. END LOAD-SHEDDING IN CAPE TOWN OVER TIME	EE1. Improved access to electricity	Current indicator name: EE1.11 (number) of dwellings provided with connections to mains electricity supply by the municipality Proposed indicator name: EE1.11 Number of dwellings provided with connections to mains electricity supply by the municipality			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES 3. END LOAD-SHEDDING IN CAPE TOWN OVER TIME	EE2. Improved affordability of electricity	Current indicator name: EE2.11 Percentage of total residential electricity provision allocated as free basic electricity (FBE) Proposed indicator name: EE2.11 Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE)			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES 4. WELL-MANAGED AND MODERNISED INFRASTRUCTURE TO SUPPORT ECONOMIC GROWTH	WS1. Improved access to sanitation	Current indicator name: WS1.11 (number) of new sewer connections meeting minimum standards Proposed indicator name: WS1.11 Number of new sewer connections meeting minimum standards			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES 4. WELL-MANAGED AND MODERNISED INFRASTRUCTURE TO SUPPORT ECONOMIC GROWTH	Current C88 Outcome WS1. Improved access to sanitation Proposed C88 Outcome WS2. Improved access to water	Current indicator name: WS2.11 (number) of new water connections meeting minimum standards Proposed indicator name: WS2.11 Number of new water connections meeting minimum standards	Total number of new water connections meeting minimum standards (supply of water is piped (tap) water inside dwelling/institution, piped (tap) water inside yard, and/or community stand: <200 m) made by the municipality. This is inclusive of new water connections to communal facilities that meet minimum standards.	Total number of new water connections meeting minimum standards (supply of water is Piped (tap) water inside dwelling/institution. Piped (tap) water inside yard, and/or Community stand: <200 m) made by the municipality. This is inclusive of new water connections to communal facilities that meet minimum standards.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

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BASIC SERVICES Current Objective: 2. IMPROVED ACCESS TO QUALITY AND RELIABLE BASIC SERVICES Proposed Objective: 4. WELL-MANAGED AND MODERNISED INFRASTRUCTURE TO SUPPORT ECONOMIC GROWTH	WS4. Improved quality of water (incl. wastewater)	WS4.11 Percentage of water treatment capacity unused			Alignment to Circular 88 requirements. Incorrect Objective was used on the Corporate SDBIP. Objective must be changed from Objective 2 to Objective 4.	Supported by OPM
SAFETY 5. EFFECTIVE LAW ENFORCEMENT TO MAKE COMMUNITIES SAFER	FD1. Mitigated effects of fires and disasters	FD1.11 Percentage compliance with the required attendance time for structural firefighting incidents	Structural fire incidents are defined as incidents of fire outbreaks in habitable formal structures (buildings that have approved building plans) and habitable informal structures (informal residential dwellings where no approved building plans exist). The indicator measures the percentage of times that these incidents receive a response within the 14-minute standard. This measure of the attendance time is the difference between the time of call (the time an official call or notice is received at the official call or reporting centre) and the arrival time (refers to the time captured for the first arriving firefighting response unit regardless from where dispatched or regardless of order of dispatch). The indicator therefore measures the number of all incidents where the attendance time was 14 minutes or less as a percentage of all incidents.	"Structural fire incidents are defined as incidents of fire outbreaks in habitable formal structures (buildings that have approved building plans) and habitable informal structures (informal residential dwellings where no approved building plans exist). The indicator measures the percentage of times that these incidents receive a response within the 14 minute standard. This measure of the attendance time is the difference between the time of call (the time an official call or notice is received at the official call or reporting centre) and the arrival time (refers to the time captured for the first arriving firefighting response unit regardless from where dispatched or regardless of order of dispatch). The indicator therefore measures the number of all incidents where the attendance time was 14 minutes or less as a percentage of all incidents. • Attendance time is the difference between the time of call and the time of arrival of the first arriving firefighting response unit at the given address of the incident, (i.e.) Attendance Time = Time of arrival at given address -s- Time Call Received by ECC personnel and equipment in minutes and seconds for the year (numerator) divided by the number of fire department responses in the same year (denominator)."	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
HOUSING Current objective: 7. INCREASED SUPPLY OF AFFORDABLE, WELL-LOCATED HOMES Proposed objective: 7. INCREASED SUPPLY OF AFFORDABLE, WELL LOCATED HOMES	HS1. Improved access to adequate housing	Current indicator name: HS1.11 (number) of subsidised housing units constructed using various human settlements programmes Proposed indicator name: HS1.11 Number of subsidised housing units constructed using various human settlements programmes	The number of all subsidised housing units (in terms of minimum levels of the number of all subsidised housing units (in terms of minimum levels of service) constructed within the municipal area in the reporting period. Constructed within the municipal area refers to all housing units with finished construction within the municipal area built in terms of the various human settlements programmes for which the provincial government receives the Human Settlements Development Grant (HSDG). This refers to any unit in which a subsidisation on the housing unit is provided, inclusive of all human settlements programmes.	The number of all subsidised housing units (in terms of minimum levels of service) constructed within the municipal area in the reporting period. Constructed within the municipal area refers to all housing units with finished construction within the municipal area built in terms of the various Human Settlements Programmes for which the Provincial Government receives the Human Settlements Development Grant (HSDG). This refers to any unit in which a subsidisation on the housing unit is provided, inclusive of all human settlements programmes.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

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HOUSING Current objective: 7. INCREASED SUPPLY OF AFFORDABLE, WELL-LOCATED HOMES Proposed objective: 7. INCREASED SUPPLY OF AFFORDABLE, WELL LOCATED HOMES	HS1. Improved access to adequate housing	Current indicator name: HS1.12 (number) of serviced sites Proposed indicator name: HS1.12 Number of serviced sites			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
HOUSING Current objective: 7. INCREASED SUPPLY OF AFFORDABLE, WELL-LOCATED HOMES Proposed objective: 7. INCREASED SUPPLY OF AFFORDABLE, WELL LOCATED HOMES	HS1. Improved access to adequate housing	Current indicator name: HS1.22 (number) of title deeds registered to beneficiaries Proposed indicator name: HS1.22 Number of title deeds registered to beneficiaries			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
HOUSING Current objective: 7. INCREASED SUPPLY OF AFFORDABLE, WELL-LOCATED HOMES Proposed objective: 7. INCREASED SUPPLY OF AFFORDABLE, WELL LOCATED HOMES	HS2. Improved functionality of the residential property market	Current indicator name: HS2.21 (number) of residential properties developed through state-subsidised human settlements programmes entering the municipal valuation roll Proposed indicator name: HS2.21 Number of residential properties developed through state-subsidised human settlements programmes entering the municipal valuation roll			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

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HOUSING Current objective: 8. SAFER, BETTER- QUALITY HOMES IN INFORMAL SETTLEMENTS AND BACKYARDS OVER TIME Proposed objective: 8. SAFER, BETTER QUALITY HOMES IN INFORMAL SETTLEMENTS AND BACKYARDS OVER TIME	HS1. Improved access to adequate housing	Current indicator name: HS1.31 (number) of informal settlements assessed (enumerated and classified) Proposed indicator name: HS1.31 Number of informal settlements assessed (enumerated and classified)			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
HOUSING Current objective: 8. SAFER, BETTER- QUALITY HOMES IN INFORMAL SETTLEMENTS AND BACKYARDS OVER TIME Proposed objective: 8. SAFER, BETTER QUALITY HOMES IN INFORMAL SETTLEMENTS AND BACKYARDS OVER TIME	HS1. Improved access to	Current indicator name: HS1.32 (number) of informal settlements upgraded to Phase 2 Proposed indicator name: HS1.32 Number of informal settlements upgraded to Phase 2	This indicator measures the number of informal settlements upgraded to Phase 2, in terms of the Housing Code – Upgrading Informal Settlements, Phase 2: Project Initiation. "...Upgraded to Phase 2" is achieved when all the milestones as per Upgrading Informal Settlements Phase 2 have been implemented within an informal settlement. This is inclusive of the following: acquisition of land where required; undertaking of a clear socioeconomic and demographic profile/survey of the settlement; establishing an agreement between the community and municipality; installation of interim services to provide basic water and sanitation services to households on an interim basis; conducting of pre-planning studies to determine detailed geotechnical conditions; and the undertaking of an environmental impact assessment to support planning processes.	This indicator measures the number of informal settlements upgraded to Phase 2, in terms of the Housing Code- Upgrading Informal Settlements, Phase 2: Project Initiation. "...Upgraded to Phase 2" is achieved when all the milestones as per Upgrading Informal Settlements Phase 2 have been implemented within an informal settlement. This is inclusive of the following: acquisition of land where required; undertaking of a clear socio-economic and demographic profile/survey of the settlement; establishing an agreement between the community and municipality; installation of interim services to provide basic water and sanitation services to households on an interim basis; conducting of pre-planning studies to determine detailed geotechnical conditions and the undertaking of an environmental impact assessment to support planning processes.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES 10. CLEAN AND HEALTHY WATERWAYS AND BEACHES	ENV5. Coastal and inland water resources maintained	Current indicator name: ENV5.12 (number) of coastal water samples taken for monitoring purposes Proposed indicator name: ENV5.12 Number of coastal water samples taken for monitoring purposes			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES 10. CLEAN AND HEALTHY WATERWAYS AND BEACHES	ENV5. Coastal and inland water resources maintained	Current indicator name: ENV5.21 (number) of inland water samples taken for monitoring purposes Proposed indicator name: ENV5.21 Number of inland water samples taken for monitoring purposes			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

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TRANSPORT 12. A SUSTAINABLE TRANSPORT SYSTEM THAT IS INTEGRATED, EFFICIENT AND PROVIDES SAFE AND AFFORDABLE TRAVEL OPTIONS FOR ALL	TR5. Improved access to	Current indicator name: TR5.11 (number) of scheduled public transport access points added Proposed indicator name: TR5.11 Number of scheduled public transport access points added			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
TRANSPORT 13. SAFE AND QUALITY ROADS FOR PEDESTRIANS, CYCLISTS AND VEHICLES	TR6. Improved quality of municipal road network	Current indicator name: TR6.13 Km of new municipal road network Proposed indicator name: TR6.13 KMs of new municipal road network			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
TRANSPORT 13. SAFE AND QUALITY ROADS FOR PEDESTRIANS, CYCLISTS AND VEHICLES	TR6. Improved quality of municipal road network	TR6.21 Percentage of reported pothole complaints resolved within standard municipal response time	The percentage of reported pothole complaints resolved within the standard time, as a percentage of all potholes reported. A reported pothole complaint refers to the report as the incidence, not the number of potholes, that may be referred to in a given report. Municipal standard response times and operating procedures for service providers who may undertake this work for the municipality are confirmed at the municipal level in terms of the municipality's Standard Operating Procedure for measuring the indicator	The percentage of reported pothole complaints resolved within the standard time, as a percentage of all potholes reported. A reported pothole complaint refers to the report as the incidence, not the number of potholes that may be referred to in a given report. Municipal standard response times and operating procedures for service providers who may undertake this work for the municipality are confirmed at the municipal level in terms of the municipality's standard operating procedure for measuring the indicator.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	GG1. Improved municipal capability	Current indicator name: GG1.22 Percentage of vacant posts filled within six months Proposed indicator name: GG1.22 Percentage of vacant posts filled within 6 months	The percentage of posts for which an appointment decision has been made within six months of the authority to proceed with filling the post. 'Vacant posts' in this instance, refers to all budgeted posts on the municipal organogram for which a recruitment process has been initiated. A position is considered 'filled' when a recruitment decision is made and an offer of appointment formally accepted by a recruit, regardless of the start date. 'Authority to proceed with filling a post' refers to the point of time at which the relevant official authorises the filling of a vacancy in terms of relevant municipal policies and procedures. This refers to an individual post and does not apply to bulk recruitments.	The percentage of posts for which an appointment decision has been made within six months of the authority to proceed with filling the post. 'Vacant posts' in this instance, refers to all budgeted posts on the municipal organogram for which a recruitment process has been initiated. A position is considered 'filled' when a recruitment decision is made and an offer of appointment formally accepted by a recruit, regardless of the start date. 'Authority to proceed with filling a post' refers to the point of time at which the relevant official authorises the filling of a vacancy in terms of relevant municipal policies and procedures. This refers to an individual post and does not apply to bulk recruitments.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	GG2. Improved municipal responsiveness	Current indicator name: GG2.11 Percentage of ward committees with six or more ward committee members (excluding the ward councillor) Proposed indicator name: GG2.11 Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	GG3. Improved municipal administration	Current indicator name: GG3.11 (number) of repeat audit findings Proposed indicator name: GG3.11 Number of repeat audit findings			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

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A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	GG5. Zero tolerance of fraud and corruption	Current indicator name: GG5.11 (number) of active suspensions longer than three months Proposed indicator name: GG5.11 Number of active suspensions longer than three months			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM1. Enhanced municipal budgeting and budget implementation	Current indicator name: FM1.11 Total capital expenditure as a percentage of total capital budget Proposed indicator name: FM1.11 Total Capital Expenditure as a percentage of Total Capital Budget			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM1. Enhanced municipal budgeting and budget implementation	Current indicator name: FM1.12 Total operating expenditure as a percentage of total operating expenditure budget Proposed indicator name: FM1.12 Total Operating Expenditure as a percentage of Total Operating Expenditure Budget			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM1. Enhanced municipal budgeting and budget implementation	Current indicator name: FM1.13 Total operating revenue as a percentage of total operating revenue budget Proposed indicator name: FM1.13 Total Operating Revenue as a percentage of Total Operating Revenue Budget			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM1. Enhanced municipal budgeting and budget implementation	Current indicator name: FM1.14 Service charges and property rates revenue as a percentage of service charges and property rates revenue budget Proposed indicator name: FM1.14 Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM2. Improved financial sustainability and liability management	Current indicator name: FM2.21 Cash-backed reserves reconciliation at year-end Proposed indicator name: FM2.21 Cash backed reserves reconciliation at year end			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

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A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM3. Improved liquidity management	FM3.12 Current ratio (current assets/current liabilities)	The ratio is used to assess the municipality's ability to pay back its short-term liabilities (debt and payables) with its short-term assets (cash, inventory, receivables).	The ratio is used to assess the municipality's ability to pay back its short-term liabilities (Debt and Payables) with its short-term assets (Cash, Inventory, Receivables).	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM	
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM4. Improved expenditure management	FM4.11 Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure			This indicator is struckthrough (REMOVED) on the Corporate SDBIP and should also be removed from the IDP. The indicator readiness was demoted to tier 3, meaning metros are no longer required to report on the indicator.	Supported by OPM	
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM5. Improved asset management	FM5.11 Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)	The ratio measures the level to which the municipality's total capital expenditure is funded through internally generated funds and borrowings. It also assesses the level at which a municipality is able to generate own funds to finance revenue-generating assets to enhance and sustain revenue streams.	The ratio measures the level to which municipality's total capital expenditure is funded through Internally Generated Funds and Borrowings. It also assess the level at which a municipality is able to generate own funds to finance revenue generating assets to enhance and sustain revenue streams.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM	
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM5. Improved asset management	FM5.12 Percentage of total capital expenditure funded from capital conditional grants	This ratio measures to what extent a municipality depend on grants to deliver services to its communities. Conditional grants are transfers and subsidies are given to municipalities by national or provincial departments as well as other external agencies for specific purposes.	This ratio measures to what extent a municipality depend on grants to deliver services to its communities. Conditional grants are transfers and subsidies are given to municipalities by national or provincial departments as well as other external agencies for specific purposes.	Alignment of the IDP to the definition in the Corporate SDBIP.	Supported by OPM	
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM5. Improved asset management	Current indicator name: FM5.22 Renewal/upgrading of existing assets as a percentage of depreciation/asset impairment Proposed indicator name: FM5.22 Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment	This indicator measures the extent at which the municipality prioritises or protects its existing infrastructure assets. Renewal, upgrading or replacement of existing assets refer to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as replacement of an asset.	This indicator measures the extent at which the municipality prioritise or protect its existing infrastructure assets. Renewal, Upgrading or Replacement of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as replacement of an asset.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM	
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM5. Improved asset management	Current indicator name: FM5.31 Repairs and maintenance as a percentage of property, plant, equipment and investment property Proposed indicator name: FM5.31 Repairs and Maintenance as a percentage of property, plant, equipment and investment property			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM	
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM7. Improved revenue and debtors management	FM7.11 Debtors payment period	Net debtor days refer to the average number of days required for a municipality to receive payment from its consumers for bills/invoices issued to them for services.	Net Debtor Days refers to the average number of days required for a municipality to receive payment from its consumers for bills/invoices issued to them for services.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM	

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Priority	Circular 88 Outcomes	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM7. Improved revenue and debtors management	Current indicator name: FM7.31 Net surplus/deficit margin for electricity Proposed indicator name: FM7.31 Net Surplus /Deficit Margin for Electricity	Electricity is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing electricity services. Direct costs includes employee-related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overhead costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.	Electricity is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing electricity services. Direct costs includes employee related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overhead costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM7. Improved revenue and debtors management	Current indicator name: FM7.32 Net surplus/deficit margin for water Proposed indicator name: FM7.32 Net Surplus /Deficit Margin for Water	Water is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing water services. Direct costs includes employee-related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overhead costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.	Water is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing water services. Direct costs includes employee related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overhead costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM7. Improved revenue and debtors management	Current indicator name: FM7.33 Net surplus/deficit margin for wastewater Proposed indicator name: FM7.33 Net Surplus /Deficit Margin for Wastewater	Wastewater is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing wastewater and sanitation services. Direct costs includes employee-related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overhead costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.	Wastewater is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing wastewater and sanitation services. Direct costs includes employee related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overhead costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.C: MFMA CIRCULAR 88 OUTPUT SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Output Scorecard Definitions (2025-2026 Mid-Year Review)					Annexure 2.7.C	
Priority	Circular 88 Outcomes	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT 16. A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	FM7. Improved revenue and debtors management	Current indicator name: FM7.34 Net surplus/deficit margin for refuse Proposed indicator name: FM7.34 Net Surplus /Deficit Margin for Refuse	Refuse is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing refuse services. Direct costs includes employee-related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overhead costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.	Refuse is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing refuse services. Direct costs includes employee related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overhead costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
Legend						
	No impact on the definition.					



CITY OF CAPE TOWN
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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.7.D

MFMA CIRCULAR 88

COMPLIANCE SCORECARD (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard (2025-2026 Mid-Year Review)												Annexure 2.7.D	
Priority	Corporate Objective	Indicator Reference No (CSC,Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026 (unverified)	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation	Status
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11. Quality and safe parks and recreation facilities supported by community partnerships Proposed Objective: 9. Healthy and sustainable environment	C102 (ENV)	Community Services and Health	Number of incidents of improper disposal of medical waste responded to by the City	NEW	N/A			Report		Report	These indicators were discussed at the National Treasury Circular 88 Environment & Waste Technical Working Group (TWG) Meeting that took place in July 2025. It was resolved that Environmental Health review and report on indicators as from Q3 and Q4 FY 2025/26. The Objective to be amended as per NT OBJ 9: Healthy and sustainable environment.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11. Quality and safe parks and recreation facilities supported by community partnerships Proposed Objective: 9. Healthy and sustainable environment	C103 (ENV)	Community Services and Health	Number of notifiable medical condition investigations following the prescribed protocols	NEW	N/A			Report		Report	These indicators were discussed at the National Treasury Circular 88 Environment & Waste Technical Working Group (TWG) Meeting that took place in July 2025. It was resolved that Environmental Health review and report on indicators as from Q3 and Q4 FY 2025/26. The Objective to be amended as per NT OBJ 9: Healthy and sustainable environment.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11. Quality and safe parks and recreation facilities supported by community partnerships Proposed Objective: 9. Healthy and sustainable environment	C104 (ENV)	Community Services and Health	Number of foodborne disease outbreak investigations following the prescribed protocols	NEW	N/A			Report		Report	These indicators were discussed at the National Treasury Circular 88 Environment & Waste Technical Working Group (TWG) Meeting that took place in July 2025. It was resolved that Environmental Health review and report on indicators as from Q3 and Q4 FY 2025/26. The Objective to be amended as per NT OBJ 9: Healthy and sustainable environment.	Supported by OPM
A RESILIENT CITY	A resilient city	C91 (LED)	Future Planning and Resilience	Date of the last Climate Change Response Implementation Plan tabled at Council	N/A	N/A			Report		Report	The 2025/2026 target to be updated to reflect audit readiness and reportability by the department. Indicator is removed from the Barriers & Challenges Annexure. There are no financial implications.	Supported by OPM

ANNEXURE 2.7.D: MFMA CIRCULAR 88 COMPLIANCE SCORECARD (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard (2025-2026 Mid-Year Review)												Annexure 2.7.D	
Priority	Corporate Objective	Indicator Reference No (CSC,Circular 88, ETC)	Lead (L)/ Contributing Directorate	Key Performance Indicator	Baseline 2023/2024	Baseline 2024/2025	Actual Q2 Achieved 2025/2026 (unverified)	2025/2026 Quarter 3 Current	2025/2026 Quarter 3 Proposed	2025/2026 Quarter 4 Current	2025/2026 Quarter 4 Proposed	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	C6 (GG)	Office of the City Manager	Number of formal minuted meetings between the Mayor, Speaker and MM held to deal with municipal matters	N/A	N/A			Report		Report	Clarifications provided in TWG - Indicator removed from the barrier list.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	C7 (GG)	Office of the City Manager	Number of formal minuted meetings – to which all senior managers were invited – held	N/A	N/A			Report		Report	Clarifications provided in TWG - Indicator removed from the barrier list.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable and collaborative city government	C86 (LED)	Finance	Number of households in the municipal area registered as indigent	222751	231030	256215	Report		Report		The word "household" to be replaced by "properties". Revenue Department results only cater for indigent properties, it does not talk to number of households e.g. there could be more than one household staying on/in a property such as backyard dweller etc. but the indigent benefits will only be applicable to the account of the property.	Rejected by OPM
Legend													
	No change/amendment												



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 2.7.E

MFMA CIRCULAR 88

COMPLIANCE SCORECARD DEFINITIONS

(2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
BASIC SERVICES	3. End load shedding in Cape Town over time	C105 (EE) Installed capacity of approved embedded generators on the municipal distribution network		The total capacity of the embedded generation installations in the municipal distribution network in mega-volt ampere	Alignment of IDP to the Corporate SDBIP. Indicator definition is not on the Circular 88 Compliance Scorecard Definitions in the IDP, but it is in the Corporate SDBIP. Indicator definition to be included in the IDP Compliance Scorecard Definitions.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11: Quality and safe parks and recreation facilities supported by community partnerships	Current indicator name: C102 (ENV) Number of incidents of improper disposal of medical waste responded to by the City Proposed indicator name: C102 (ENV) Number of incidents of improper disposal of medical waste responded to by the municipality	The indicator measures the number of incidents reported to the municipality of the improper disposal of medical waste. Where an incident has been reported, it is understood that a municipality would respond to the report, diagnose the situation and undertake an appropriate course of action to remedy the situation as per the appropriate protocols. (Frequency: Quarterly)		Alignment of IDP to the TID. The indicator name in the IDP ends with "by the City" when it is "municipality" in the TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable, collaborative and city government	C86 (LED) Number of households in the municipal area registered as indigent	This refers to the number of households on the municipality's indigent register. An indigent register is a municipality administered list of households in need of economic relief/assistance. Those registered as indigent usually receive rates relief and the allocation of free basic services, including at least 6kl of free water per registered household per month and 50 kWh of electricity per registered household per month. Some municipalities provide more support than the above.	This refers to the number of properties on the municipality's indigent register. An indigent register is a municipality administered list of households in need of economic relief/assistance. Those registered as indigent usually receive rates relief and the allocation of free basic services, including at least 6kl of free water per registered household per month and 50 kWh of electricity per registered household per month. Some municipalities provide more support than the above.	Revenue Department results only cater for indigent properties, it does not talk to number of households e.g. there could be more than one household staying on/in a property such as backyard dweller etc. but the indigent benefits will only be applicable to the account of the property.	Rejected by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16. A capable, collaborative and city government	C100 (GG) Quarterly salary bill of suspended officials	The sum of the salary bill for all officials suspended from work or employment from the municipality for misconduct during the reporting period. The salary bill is inclusive of the associated benefits.	The sum of the salary bill for all officials suspended from work or employment for the municipality for misconduct during the reporting period. The salary bill is inclusive of the associated benefits.	Alignment of IDP to the Corporate SDBIP and TID. In the definition, IDP uses "from the municipality"; TID uses "for the municipality".	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C8 (GG) (number) of councillors completed training Proposed indicator: C8 (GG) Number of councillors completed training			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C9 (GG) (number) of municipal officials completed training Proposed indicator: C9 (GG) Number of municipal officials completed training			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C29 (LED) (number) of approved applications for rezoning a property for commercial purposes Proposed indicator: C29 (LED) Number of approved applications for rezoning a property for commercial purposes			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C76 (LED) (number) of SMMEs and informal businesses benefiting from municipal digitisation support programmes rolled out directly or in partnership with other stakeholders Proposed indicator: C76 (LED) Number of SMMEs and informal businesses benefiting from municipal digitisation support programmes rolled out directly or in partnership with other stakeholders			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator C81 (LED) (number) of new business licence applications Proposed indicator: C81 (LED) Number of new business license applications	The number of new business licence applications received by the municipality. Business licence applications may be required by the municipality as it relates to food provision and other industries. This measures only the 'new' business licence applications received by the municipality. By applying for a licence as a 'new' business, the indicator measures new formal economic ventures pursued within the municipality. The indicator measures only those 'new' licence applications and does not track renewals.	The number of new business license applications received by the municipality. Business license applications may be required by the municipality as it relates to food provision and other industries. This measures only the 'new' business license applications received by the municipality. By applying for a license as a 'new' business, the indicator measures new formal economic ventures pursued within the municipality. The indicator measures only those 'new' license applications and does not track renewals.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C82 (LED) Value of commercial projects constructed by adding all of the estimated costs of construction values on building permits Proposed indicator: C82 (LED) Value of Commercial Projects Constructed by adding all of the estimated costs of construction values on building permits			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C83 (LED) (number) of building plans approved after first review Proposed indicator: C83 (LED) Number of building plans approved after first review			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C84 (LED) (number) of building plans submitted for review Proposed indicator: C84 (LED) Number of building plans submitted for review			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	C85 (LED) (number) of business licences renewed Proposed indicator: C85 (LED) Number of business licenses renewed			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C98 (LED) (number) of building plan applications approved Proposed indicator: C98 (LED) Number of building plan applications approved			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

Annexure 2.7.E

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)

Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C95 (FM) (number) of residential properties in the billing system Proposed indicator: C95 (FM) Number of residential properties in the billing system			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C96 (FM) (number) of non-residential properties in the billing system Proposed indicator: C96 (FM) Number of non-residential properties in the billing system			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
ECONOMIC GROWTH	1: Increased jobs and investment in the Cape Town economy	Current indicator: C97 (FM) (number) of properties in the valuation roll Proposed indicator: C97 (FM) Number of properties in the valuation roll			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES	2: Improved access to quality and reliable basic services	Current indicator: C62 (WS) Total number of ventilation improved pit toilets (VIPs) Proposed indicator: C62 (WS) Total number of Ventilation Improved Pit Toilets (VIPs)			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES	2: Improved access to quality and reliable basic services	Current indicator: C99 (EE) (number) of electricity connection applications received Proposed indicator: C99 (EE) Number of electricity connection applications received			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

Annexure 2.7.E

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)

Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
BASIC SERVICES	3: End load-shedding in Cape Town over time	Current indicator: C57 (EE) (number) of registered electricity consumers with an embedded generation system Proposed indicator: C57 (EE) Number of registered electricity consumers with an embedded generation system			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES	3: End load-shedding in Cape Town over time	Current indicator: C59 (EE) (number) of municipal buildings that consume renewable energy Proposed indicator: C59 (EE) Number of municipal buildings that consume renewable energy			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES	4: Well-managed and modernised infrastructure to support economic growth	Current indicator: C46 (ENV) (number) of approved waste management posts in the municipality Proposed indicator: C46 (ENV) Number of approved waste management posts in the municipality			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES	4: Well-managed and modernised infrastructure to support economic growth	Current indicator: C47 (ENV) (number) of waste management posts filled Proposed indicator: C47 (ENV) Number of waste management posts filled			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
BASIC SERVICES	Current Objective: 2: Improved access to quality and reliable basic services Proposed Objective: 4: Well-managed and modernised infrastructure to support economic growth	C60 (WS) Total number of sewer connections			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

Annexure 2.7.E

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)

Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
SAFETY	5: Effective law enforcement to make communities safer	Current indicator: C67 (FD) (number) of paid full-time firefighters employed by the municipality Proposed indicator: C67 (FD) Number of paid full-time firefighters employed by the municipality			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
SAFETY	5: Effective law enforcement to make communities safer	Current indicator: C73 (FD) (number) of structural fires occurring in informal settlements Proposed indicator: C73 (FD) Number of structural fires occurring in informal settlements			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
SAFETY	5: Effective law enforcement to make communities safer	Current indicator: C74 (FD) (number) of dwellings in informal settlements affected by structural fires (estimate) Proposed indicator: C74 (FD) Number of dwellings in informal settlements affected by structural fires (estimate)			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
HOUSING	7: Increased supply of affordable, well-located homes	Current indicator: C55 (HS) (number) of housing recipients issued with title deeds Proposed indicator: C55 (HS) Number of housing recipients issued with title deeds			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11: Quality and safe parks and recreation facilities supported by community partnerships	Current indicator: C52 (HS) (number) of maintained sports facilities Proposed indicator: C52 (HS) Number of maintained sports facilities			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11: Quality and safe parks and recreation facilities supported by community partnerships	Current indicator: C53 (HS) Square metres of maintained public outdoor recreation space Proposed indicator: C53 (HS) Square meters of maintained public outdoor recreation space	Square metres of municipality-maintained active outdoor space intended for recreational purposes refers to land owned by the municipality or maintained for public access through agreement with another party. Public recreation space is defined broadly to mean land and open space available to the public for recreation. Recreation space shall include only space that primarily serves a recreation purpose. Includes: parks, outdoor sports facilities and public open space. Does not include beaches, resorts and nature reserves. Does not include pedestrianised streets and sidewalks, but may include pedestrian walkways with primarily a recreational purpose. Facilities charging an access fee may still be regarded as 'public' provided that no other access criteria are applied (annual membership fee, club affiliations, etc.).	Square meters of municipality maintained active outdoor space intended for recreational purposes refers to land owned by the municipality or maintained for public access through agreement with another party. Public recreation space is defined broadly to mean land and open space available to the public for recreation. Recreation space shall include only space that primarily serves a recreation purpose. Includes: parks, outdoor sports facilities and public open space. Does not include beaches, resorts and nature reserves. Does not include pedestrianised streets and sidewalks, but may include pedestrian walkways with primarily a recreational purpose. Facilities charging an access fee may still be regarded as 'public' provided that no other access criteria are applied (annual membership fee, club affiliations, etc.)	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11: Quality and safe parks and recreation facilities supported by community partnerships	Current indicator: C54 (HS) (number) of municipality-owned community halls Proposed indicator: C54 (HS) Number of municipality owned community halls			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11: Quality and safe parks and recreation facilities supported by community partnerships	Current indicator: C102 (number) of incidents of improper disposal of medical waste responded to by the municipality Proposed indicator: C102 Number of incidents of improper disposal of medical waste responded to by the municipality			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11: Quality and safe parks and recreation facilities supported by community partnerships	Current indicator: C103 (number) of notifiable medical condition investigations following the prescribed protocols Proposed indicator: C103 Number of notifiable medical condition investigations following the prescribed protocols			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
PUBLIC SPACE, ENVIRONMENT AND AMENITIES	11: Quality and safe parks and recreation facilities supported by community partnerships	Current indicator: C104 (number) of foodborne disease outbreak investigations following the prescribed protocols Proposed indicator: C104 Number of foodborne disease outbreak investigations following the prescribed protocols	The indicator measures the number of incidents reported to the municipality where foodborne diseases are investigated according to the prescribed protocols, involving an Environmental Health practitioner. A foodborne disease outbreak is defined as any food poisoning incident involving two or more individuals that are epidemiologically linked to a common food/beverage source (also referred to as foodborne illness or food poisoning). Any investigation should conclude with a course of action related to the prevention or mitigation of the risk of such incidence in the future, subject to applicable protocols	The indicator measures the number of incidents reported to the municipality where foodborne diseases are investigated according to the prescribed protocols, involving an Environmental Health Practitioner. A foodborne disease outbreak is defined as any food poisoning incident involving two or more individuals that are epidemiologically linked to a common food/beverage source (also referred to as foodborne illness or food poisoning). Any investigation should conclude with a course of action related to the prevention or mitigation of the risk of such incidence in the future, subject to applicable protocols.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
TRANSPORT	12: A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	Current indicator: C66 (TR) (number) of passenger trips on scheduled municipal bus services Proposed indicator: C66 (TR) Number of passenger trips on scheduled municipal bus services			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A RESILIENT CITY	14: A resilient city	Current indicator: C69 (FD) (number) of 'displaced persons' to whom the municipality delivered assistance Proposed indicator: C69 (FD) Number of 'displaced persons' to whom the municipality delivered assistance			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A RESILIENT CITY	14: A resilient city	C72 (FD) Date of the last municipal Disaster Management Plan tabled at Council	The date (dd/mm/yyyy) of the last municipal Disaster Management Plan tabled at Council. A Disaster Management Plan is required in terms of section 53 of the Disaster Management Act of 2002 and should be submitted to the National Disaster Management Centre by all relevant municipal organs of state and municipal entities in terms of the policy framework for disaster management. The tabling is inclusive of all three levels of Disaster Management Plans in terms of the Disaster Management Policy Framework.	The date (dd/mm/yyyy) of the last municipal Disaster Management Plan tabled at Council. A Disaster Management Plan is required in terms of Section 53 of the Disaster Management Act of 2002 and should be submitted to the National Disaster Management Centre by all relevant municipal organs of state and municipal entities in terms of the policy framework for disaster management. The tabling is inclusive of all three levels of Disaster Management Plans in terms of the disaster management policy framework.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A RESILIENT CITY	14: A resilient city	Current indicator: C75 (FD) (number) of people displaced within the municipal area Proposed indicator: C75 (FD) Number of people displaced within the municipal area			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A RESILIENT CITY	14: A resilient city	C90 (ENV) Date of the last Climate Change Needs and Response Assessment tabled at Council	A Climate Change Needs and Response Assessment is a systematic diagnostic exercise undertaken by the municipality at least once every five years to determine the risks, vulnerabilities, and climate change response options in place or available to the municipality. This indicator measures the date when the assessment is tabled at a Council meeting as a matter of public record for the attention of public representatives.	A Climate Change Needs and Response Assessment is a systematic diagnostic exercise undertaken by the municipality at least once every five years to determine the risks, vulnerabilities, and Climate Change response options in place or available to the municipality. This indicator measures the date when the assessment is tabled at a Council meeting as a matter of public record for the attention of public representatives.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A RESILIENT CITY	14: A resilient city	C91 (ENV) Date of the last Climate Change Response Implementation Plan tabled at Council	A Climate Change Needs and A Climate Change Needs and Response Implementation Plan sets out the strategies and responses that the municipality will be pursuing over the medium term. This indicator measures the date when a response implementation plan is tabled at a Council meeting as a matter of public record for the attention of public representatives. Response Implementation Plan sets out the strategies and responses that the municipality will be pursuing over the medium-term. This indicator measures the date when a response implementation plan is tabled at a Council meeting as a matter of public record for the attention of public representatives.	A Climate Change Needs and Response Implementation Plan sets out the strategies and responses that the municipality will be pursuing over the medium-term. This indicator measures the date when a response implementation plan is tabled at a Council meeting as a matter of public record for the attention of public representatives.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C1 (GG) (number) of signed performance agreements by the MM and section 56 managers Proposed indicator: C1 (GG) Number of signed performance agreements by the MM and section 56 managers	This is the count of the total number of signed performance agreements by the municipal manager (section 57) and section 56 managers. A performance agreement is a written contract that establishes the expectations and accountability for meeting a set standard of execution excellence, and the consequences for not meeting them. Two or more parties agree on the actions the performer will execute and agree on the expected results from executing those actions. A municipal manager (MM) is appointed by Council. They are the link between the council and the administration, of which they are the head. They have to account for the municipality's income and expenditure, assets and other obligations such as proper adherence to all legislation applicable to municipalities. A section 56 manager is a manager employed under the terms of section 56 of the Local Government: Municipal Systems Act, 2000. They are directly accountable to the municipal manager; or an acting manager directly accountable to the municipal manager under circumstances and for a period as prescribed.	This is the count of the total number of signed performance agreements by the municipal manager (section 57) and section 56 managers. A performance agreement is a written contract that establishes the expectations and accountability for meeting a set standard of execution excellence, and the consequences for not meeting them. Two or more parties agree on the actions the performer will execute and agree on the expected results from executing those actions. A municipal manager (MM) is appointed by council. He is the link between the council and the administration, of which he is the head. He has to account for the municipality's income and expenditure, assets and other obligations such as proper adherence to all legislation applicable to municipalities. A Section 56 manager is a manager employed under the terms of Section 56 of the Local Government: Municipal Systems Act, 2000. They are directly accountable to the municipal manager; or an acting manager directly accountable to the municipal manager under circumstances and for a period as prescribed.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C2 (GG) (number) of ExCo or Mayoral Executive meetings held Proposed indicator: C2 (GG) Number of ExCo or Mayoral Executive meetings held	This is the count of the number of Executive Committee (ExCo) or Mayoral Committee meetings held. A Mayoral Committee meeting is a meeting of the committee appointed by the Executive Mayor in terms of section 60 of the Structures Act. An Executive Committee refers to the members of Council elected to serve on an executive structure chaired by the Mayor.	This is the count of the number of Executive Committee (ExCo) or Mayoral Committee meetings held. A Mayoral committee meeting is a meeting of the committee appointed by the Executive Mayor in terms of section 60 of the Structures Act. An Executive Committee refers to the members of Council elected to serve on an executive structure Chaired by the Mayor.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

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Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C3 (GG) (number) of Council Portfolio Committee meetings held Proposed indicator: C3 (GG) Number of Council portfolio committee meetings held	This is the count of the number of Council Portfolio Committee meetings held. Portfolio committees exercise oversight over a particular municipal department or "portfolio".	This is the count of the number of Council portfolio committee meetings held. Portfolio committees exercise oversight over a particular municipal department or "portfolio".	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C4 (GG) (number) of MPAC meetings held Proposed indicator: C4 (GG) Number of MPAC meetings held	This is the count of the number of MPAC meetings held. A Municipal Public Accounts Committee (MPAC) is one of the committees in terms of section 79 of the Local Government: Municipal Structures Act 117 of 1998 to serve as an oversight committee to deal with oversight reports on annual reports as per section 129 (1) of the Municipal Finance Management Act 56 of 2003.	This is the count of the number of MPAC committee meetings held. A Municipal Public Accounts Committee (MPAC) is one of the Committees in terms of Section 79 of the Local Government: Municipal Structures Act 117 of 1998 to serve as an oversight committee to deal with Oversight Reports on annual reports as per Section 129 (1) of the Municipal Finance Management Act 56 of 2003.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C5 (GG) (number) of recognised traditional leaders within the municipal boundary Proposed indicator: C5 (GG) Number of recognised traditional leaders within your municipal boundary			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C6 (GG) (number) of formal (minuted) meetings between the Mayor, Speaker and MM held to deal with municipal matters Proposed indicator: C6 (GG) Number of formal (minuted) meetings between the Mayor, Speaker and MM held to deal with municipal matters	This is a count of the number of formal (minuted) meetings between the Mayor, Speaker, and MM held. A mayor is the head of the executive of the municipality. A speaker presides at meetings of the council and performs the duties and exercises the powers delegated to the speaker as defined in section 59 of the Municipal Systems Act. A municipal manager (MM) is the accounting officer of the municipality appointed by Council in terms of section 57 of the Municipal Systems Act.	This is a count of the number of formal (minuted) meetings between the Mayor, Speaker, and MM held. A Mayor is the head of the executive of the municipality. A Speaker presides at meetings of the Council and performs the duties and exercises the powers delegated to the Speaker as defined in Section 59 of the Municipal Systems Act. A municipal manager (MM) is the accounting officer of the municipality appointed by council in terms of Section 57 of the Municipal Systems Act.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C7 (GG) (number) of formal (minuted) meetings – to which all senior managers were invited – held Proposed indicator: C7 (GG) Number of formal (minuted) meetings – to which all senior managers were invited – held			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C10 (GG) (number) of work stoppages occurring Proposed indicator: C10 (GG) Number of work stoppages occurring			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C11 (GG) (number) of litigation cases instituted by the municipality Proposed indicator: C11 (GG) Number of litigation cases instituted by the municipality			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C12 (GG) (number) of litigation cases instituted against the municipality Proposed indicator: C12 (GG) Number of litigation cases instituted against the municipality			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C13 (GG) (number) of forensic investigations instituted Proposed indicator: C13 (GG) Number of forensic investigations instituted			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C14 (GG) (number) of forensic investigations conducted Proposed indicator: C14 (GG) Number of forensic investigations concluded:			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C15 (GG) (number) of days of sick leave taken by employees Proposed indicator: C15 (GG) Number of days of sick leave taken by employees			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

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Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C17 (GG) (number) of temporary employees employed Proposed indicator: C17 (GG) Number of temporary employees employed			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C18 (GG) (number) of approved demonstrations in the municipal area Proposed indicator: C18 (GG) Number of approved demonstrations in the municipal area			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C19 (GG) (number) of recognised traditional and Khoi-San leaders in attendance (sum of) at all Council meetings Proposed indicator: C19 (GG) Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings:	The number of recognised traditional and Khoi-San leaders in attendance (sum of) at all Council meetings. A traditional leader is any person who, in terms of customary law of the traditional community concerned, holds a traditional leadership position, and is recognised in terms of the Traditional Leadership and Governance Framework Act of 2003. A Khoi-San leader is a person recognised as a senior Khoi-San leader or a branch head in terms of section 10 and includes a regent, acting Khoi-San leader and deputy Khoi-San leader. "Recognised leaders" refer to those groups, which the municipal council officially recognises within the municipal area. This includes designated representatives of recognised leaders.	The number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings. A traditional leader is any person who, in terms of customary law of the traditional community concerned, holds a traditional leadership position, and is recognised in terms of Traditional Leadership and Governance Framework Act of 2003. A Khoi-San leader is a person recognised as a senior Khoi-San leader or a branch head in terms of section 10 and includes a regent, acting Khoi-San leader and deputy Khoi-San leader. "Recognised leaders" refer to those groups which the municipal council officially recognises within the municipal area. This includes designated representatives of recognised leaders.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C20 (ENV) (number) of permanent Environmental Health practitioners employed by the municipality Proposed indicator: C20 (ENV) Number of permanent environmental health practitioners employed by the municipality:	The number of permanent Environmental Health practitioners employed by the municipality. Environmental health practitioners are dedicated to protecting public health by monitoring and recommending solutions to reduce pollution levels. They use specialised equipment to measure the levels of contaminants in air, water and soil, as well as noise and radiation levels.	The number of permanent environmental health practitioners employed by the municipality. Environmental health practitioners are dedicated to protecting public health by monitoring and recommending solutions to reduce pollution levels. They use specialized equipment to measure the levels of contaminants in air, water and soil, as well as noise and radiation levels.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C21 (ENV) (number) of approved Environmental Health practitioner posts in the municipality Proposed indicator: C21 (ENV) Number of approved environmental health practitioner posts in the municipality	The number of permanent Environmental Health practitioners on the approved municipal organogram.	The number of permanent environmental health practitioners on the approved municipal organogram.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C22 (GG) (number) of Council meetings held Proposed indicator: C22 (GG) Number of Council meetings held	The number of Council meetings. A council is made up of elected members who approve policies and by-laws for their municipal area. Council meetings are a platform used by councillors to discuss these policies, by-laws and other issues relating to their municipality (e.g. service delivery issues) and to make decisions, through councillor voting, on them. Council meetings are typically open to the general public to attend as well.	The number of council meetings. A council is made up of elected members who approve policies and by-laws for their municipal area. Council meetings are a platform used by councillors to discuss these policies, by-laws and other issues relating to their municipality (e.g. service delivery issues) and to make decisions, through councillor voting, on them. Council meetings are typically open to the general public to attend as well.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C23 (GG) (number) of disciplinary cases for misconduct relating to fraud and corruption Proposed indicator: C23 (GG) Number of disciplinary cases for misconduct relating to fraud and corruption			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C24 (GG) (number) of Council meetings disrupted Proposed indicator: C24 (GG) Number of council meetings disrupted	The number of Council meetings where an unplanned disruption forces the municipal council to abandon the proceedings as originally scheduled and it is unable to conclude the agenda on account of the disruption. "Disruption", in this instance, refers to Council meetings where agenda items are not concluded upon, and deferred to the next Council meeting. Furthermore, any disruption of Council proceedings that results in a suspension of the sitting outside of the planned agenda is also considered a "disruption".	The number of council meetings where an unplanned disruption forces the municipal council to abandon the proceedings as originally scheduled and it is unable to conclude the agenda on account of the disruption. "Disruption", in this instance, refers to council meetings where agenda items are not concluded upon, and deferred to the next council meeting. Furthermore, any disruption of council proceedings that results in a suspension of the sitting outside of the planned agenda is also considered a "disruption".	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C25 (GG) (number) of protests reported Proposed indicator: C25 (GG) Number of protests reported			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	C26 (GG) R-value of all tenders awarded	The cumulative R-value of all tenders awarded. A tender is an invitation to bid for a project. A tender is 'awarded' when the municipality officially selects an individual/company to carry out the work required to complete a project.	The Cumulative R-value of all tenders awarded. A tender is an invitation to bid for a project. A tender is 'awarded' when the municipality officially selects an individual/company to carry out the work required to complete a project.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C27 (GG) (number) of all awards made in terms of section 36 of the MFMA Municipal Supply Chain Management Regulations Proposed indicator: C27 (GG) Number of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:	The number of tenders awarded in terms of section 36 of the MFMA and the Municipal Supply Chain Management Regulations. Section 36 of the MFMA and the Municipal Supply Chain Management Regulations of 2005 permits the accounting officer to "dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process". This would typically include urgent and emergency cases, single-source goods, and any other cases where it is impractical to follow normal SCM process. In the event of such a decision, the accounting officer is required to report this to the next Council meeting.	The number of tenders awarded in terms of Section 36 of the MFMA and the Municipal Supply Chain Management Regulations. Section 36 of the MFMA and the Municipal Supply Chain Management Regulations of 2005 permits the Accounting Officer to "dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process". This would typically include urgent and emergency cases, single-source goods, and any other cases where it is impractical to follow normal SCM process. In the event of such a decision, the accounting officer is required to report this to the next Council meeting.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C28 (GG) R-value of all awards made in terms of section 36 of the MFMA Municipal Supply Chain Management Regulations Proposed indicator: C28 (GG) R-value of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:	The R-value of all tenders awarded in terms of section 36 of the MFMA and the Municipal Supply Chain Management Regulations. Section 36 of the MFMA and the Municipal Supply Chain Management Regulations of 2005 permits the accounting officer to "dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process". This would typically include urgent and emergency cases, single-source goods, and any other cases where it is impractical to follow normal SCM process. In the event of such a decision, the accounting officer is required to report this to the next Council meeting.	The R-value of all tenders awarded in terms of Section 36 of the MFMA and the Municipal Supply Chain Management Regulations. Section 36 of the MFMA and the Municipal Supply Chain Management Regulations of 2005 permits the Accounting Officer to "dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process". This would typically include urgent and emergency cases, single-source goods, and any other cases where it is impractical to follow normal SCM process. In the event of such a decision, the accounting officer is required to report this to the next Council meeting	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C41 (LED) (number) of approved engineer posts in the municipality Proposed indicator: C41 (LED) Number of approved engineer posts in the municipality			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C42 (GG) (number) of registered engineers employed in approved posts Proposed indicator: C42 (GG) Number of registered engineers employed in approved posts	The number of registered engineers employed in approved posts. A registered professional engineer is a person who is registered as a professional engineer with an official organising body. In South Africa, the statutory body for the engineering profession is the Engineering Council of South Africa (ECSA). An approved job post refers to employment posts that have been developed in relation to the Municipal Structures Act of 1998 and the Municipal Finance Management Act of 2003, and has been approved by the Municipal Manager.	The number of registered engineers employed in approved posts. A Registered professional engineer is a person who is registered as a professional engineer with an official organising body. In South Africa, the statutory body for the engineering profession is the Engineering Council of South Africa (ECSA). An approved job post refers to employment posts that have been developed in relation to the Municipal Structures Act of 1998 and the Municipal Finance Management Act of 2003, and has been approved by the Municipal Manager.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

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Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C43 (GG) (number) of engineers employed in approved posts Proposed indicator: C43 (GG) Number of engineers employed in approved posts			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C44 (GG) (number) of disciplinary cases in the municipality Proposed indicator: C44 (GG) Number of disciplinary cases in the municipality			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C45 (GG) (number) of finalised disciplinary cases Proposed indicator: C45 (GG) Number of finalised disciplinary cases			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C71 (LED) (number) of procurement processes where disputes were raised Proposed indicator: C71 (LED) Number of procurement processes where disputes were raised			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C77 (LED) B-BBEE procurement spend on empowering suppliers that are at least 51% black-owned based Proposed indicator: C77 (LED) B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based	The B-BBEE procurement spend on empowering suppliers that are at least 51% black-owned based within the municipality. In May 2019 amendments were made to the Enterprise and Supplier Development scorecard and are now in effect. The aim of the Preferential Procurement scorecard is to encourage the usage of black-owned professional services and entrepreneurs as suppliers while inherently encouraging measured entities to empower themselves on the broad-based principles of B-BBEE.	The B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based within the municipality. In May 2019 amendments were made to the Enterprise and Supplier Development Scorecard and are now in effect. The aim of the Preferential Procurement scorecard is to encourage the usage of black owned professional services and entrepreneurs as suppliers while inherently encouraging measured entities to empower themselves on the broad-based principles of B-BBEE.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

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Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C78 (LED) B-BBEE procurement spend on empowering suppliers that are at least 30% black-womenowned Proposed indicator: C78 (LED) B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned	The B-BBEE procurement spend on empowering suppliers that are at least 30% black-women-owned based within the municipality. In May 2019 amendments were made to the Enterprise and Supplier Development scorecard and are now in effect. The aim of the Preferential Procurement scorecard is to encourage the usage of black-owned professional services and entrepreneurs as suppliers while inherently encouraging measured entities to empower themselves on the broad-based principles of B-BBEE.	The B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned based within the municipality. In May 2019 amendments were made to the Enterprise and Supplier Development Scorecard and are now in effect. The aim of the Preferential Procurement scorecard is to encourage the usage of black owned professional services and entrepreneurs as suppliers while inherently encouraging measured entities to empower themselves on the broad-based principles of B-BBEE.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C79 (LED) B-BBEE procurement spend from all empowering suppliers based on the B-BBEE procurement Proposed indicator: C79 (LED) B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement	The B-BBEE procurement spend on all empowering suppliers based within the municipality. In May 2019 amendments were made to the Enterprise and Supplier Development scorecard and are now in effect. The aim of the Preferential Procurement scorecard is to encourage the usage of black-owned professional services and entrepreneurs as suppliers while inherently encouraging measured entities to empower themselves on the broad-based principles of B-BBEE.	The B-BBEE Procurement Spend on all Empowering Suppliers based within the municipality. In May 2019 amendments were made to the Enterprise and Supplier Development Scorecard and are now in effect. The aim of the Preferential Procurement scorecard is to encourage the usage of black owned professional services and entrepreneurs as suppliers while inherently encouraging measured entities to empower themselves on the broad-based principles of B-BBEE.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C80 (LED) Date of the last Council adopted Development Charges Policy Proposed indicator: C80 (LED) Date of the last Council adopted Development Charges policy	The date of the last Development Charges Policy adopted by the municipal council. A 'development charge' is also known as a capital contribution, engineering servicecontribution, bulk infrastructure connection levy or an impact fee (internationally). It is a once-off capital charge to recover the actual cost of external infrastructure required to accommodate the additional impact of a new development on engineering services.	The date of the last Development Charges policy adopted by the municipal council. A 'Development Charge' is also known as a capital contribution, engineering service contribution, bulk infrastructure connection levy or an impact fee (internationally). It is a once-off capital charge to recover the actual cost of external infrastructure required to accommodate the additional impact of a new development on engineering services.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C86 (LED) (number) of households in the municipal area registered as indigent Proposed indicator: C86 (LED) Number of households in the municipal area registered as indigent			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C87 (LED) (number) of firms in the formal sector split across one-digit SIC codes Proposed indicator: C87 (LED) Number of firms in the formal sector split across 1-digit SIC codes	The number of formal business firms that are split across one-digit SIC codes within the municipal area for the quarter. The Standard Industrial Classification (SIC) is a system for classifying industries by a four-digit code. It is used by government agencies to classify industry areas. In South Africa SIC codes 1–3 encompass the agriculture, forestry and fishing sector; while SIC codes 5–9 encompass the mining and quarrying sector.	The number of formal business firms that are split across 1-digit SIC codes within the municipal area for the quarter. The Standard Industrial Classification (SIC) is a system for classifying industries by a four-digit code. It is used by government agencies to classify industry areas. In South Africa SIC codes 1 - 3 encompass the Agriculture, forestry and fishing sector; while SIC codes 5 -9 encompass the mining and quarrying sector.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM

ANNEXURE 2.7.E: MFMA CIRCULAR 88 COMPLIANCE SCORECARD DEFINITIONS (2025-2026 MID-YEAR REVIEW)

MFMA Circular 88 Compliance Scorecard Definitions (2025-2026 Mid-Year Review)						Annexure 2.7.E
Priority	Objectives	Key Performance Indicator	Definition	Proposed amendment	Adjustment Budget Motivation	Status
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C88 (LED) (number) of businesses registered with the South African Revenue Service within the municipal area Proposed indicator: C88 (LED) Number of businesses registered with the South African Revenue Service within the municipal area			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C92 (GG) (number) of agenda items deferred to the next Council meeting Proposed indicator: C92 (GG) Number of agenda items deferred to the next council meeting	The number of agenda items that have been deferred to the next Council meeting because the Council has failed to reach a quorum or withheld decisions on those items. Where multiple Council meetings have been held, this is the sum total of those items deferred. This does not refer to agenda items referred to other structures, only items for which no decision or action is taken.	The number of agenda items that have been deferred to the next council meeting because the council has failed to reach a quorum or withheld decisions on those items. Where multiple council meetings have been held, this is the sum total of those items deferred. This does not refer to agenda items referred to other structures, only items for which no decision or action is taken.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C93 (FM) (number) of awards made in terms of SCM Reg 32 Proposed indicator: C93 (FM) Number of awards made in terms of SCM Reg 32			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C94 (FM) (number) of requests approved for deviation from approved procurement plan Proposed indicator: C94 (FM) Number of requests approved for deviation from approved procurement plan			Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
A CAPABLE AND COLLABORATIVE CITY GOVERNMENT	16: A capable and collaborative city government	Current indicator: C101(GG) (number) of dismissals for fraud and corruption Proposed indicator: C101(GG) Number of dismissals for fraud and corruption	The number of dismissals for fraud and corruption reported by the municipality. Corruption is defined broadly in the Prevention and Combating of Corrupt Activities Act 12 of 2004 in chapter 2(s3), and any criminal offence that may fall within the ambit of this definition is included for the purposes of this indicator.	The number of dismissals for fraud and corruption reported by the municipality. Corruption is defined broadly in the Prevention and Combating of Corrupt Activities Act 12 of 2004 in Chapter 2(s3) and any criminal offence that may fall within the ambit of this definition is included for the purposes of this indicator.	Alignment of the Corporate SDBIP to the IDP and TID.	Supported by OPM
Legend						
	No impact on the definition.					



CITY OF CAPE TOWN
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ANNEXURE 2.7.F

MFMA CIRCULAR 88 BARRIERS AND CHALLENGES OUTCOMES SCORECARD (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.7.F: MFMA CIRCULAR 88 BARRIERS AND CHALLENGES - OUTCOMES SCORECARD (2025-2026 MID-YEAR REVIEW)

Annexure 2.7.F: MFMA Circular 88 Barriers and Challenges - Outcomes Scorecard (2025-2026 Mid-Year Review)							
National Treasury Circular 88, Addendum 4: Provision 4.2 states that "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.							
No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
1	Basic Services	3. End load-shedding in Cape Town over time	EE4. Improved energy sustainability	Shared responsibility	EE4.5 Municipal electricity consumption per 10 000 of the population	The indicator is a shared National Treasury reporting responsibility and there are no systems in place to measure municipal buildings or plants directly supplied by Eskom as required by the Technical Indicator Description. The City only has data available for municipal buildings or plants directly supplied by the City. Steps: Action plan will be monitored towards the implementation of the indicator. Estimated date of audit readiness: 2027/2028 2026/2027	Indicator to remain on the Barrier and Challenges list.
2		4. Well-managed and modernised infrastructure to support Economic Growth	WS5. Improved water sustainability	Water and Sanitation	WS5.4 Percentage of water reused	System limitation as the data source doesn't allow for the breakdown of water used by customers for irrigation / nonirrigation purposes. There is no practical way of knowing how the water was used by customers for irrigation / nonirrigation purposes. Steps: The matter was raised with National Treasury at the Technical Working Group meeting. The updated addendum 6 (applicable for 2025/26) has been assessed and it was determined that the City's concerns have not been adequately addressed to ensure auditability for the 2025/26 financial year. Estimated date of audit readiness: 2026/27	The City is ready for implementation and reporting, and the indicator is included in the Outcome Scorecard for completeness.
3	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	GG2. Improved municipal responsiveness	Corporate Services	GG2.2 Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)	The City does not have any traditional leaders, and is therefore unable to implement the indicator. As a result, reporting on this indicator is deemed "not applicable" for the City.	Indicator to remain on the Barrier and Challenges list.



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ANNEXURE 2.7.G

MFMA CIRCULAR 88 BARRIERS AND CHALLENGES OUTPUT SCORECARD (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.7.G: MFMA CIRCULAR 88 BARRIERS AND CHALLENGES - OUTPUT SCORECARD (2025-2026 MID-YEAR REVIEW)

Annexure 2.7.G: MFMA Circular 88 Barriers and Challenges - Output Scorecard (2025-2026 Mid-Year Review)							
National Treasury Circular 88, Addendum 4: Provision 4.2 states that "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.							
No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
1	Transport	12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	TR5. Improved access to public transport (incl. NMT)	Urban Mobility	TR5.31 Percentage of scheduled municipal bus trips that are universally accessible	System limitation as it is not feasible to report in accordance with the Technical Indicator Description. The measurement of universally accessible trips are not clear relating to the deployment of boarding bridges. Steps: The City engaged National Treasury in the November 2024 Technical Working Group meeting requesting clarity and is awaiting formal feedback. National Treasury advised that they will schedule a meeting with the City after internal consultations with the relevant national departments. Estimated date of audit readiness: 2026/27	Indicator to remain on the Barrier and Challenges list.
2		13. Safe and quality roads for pedestrians, cyclists and vehicles	TR6. Improved quality of municipal road network	Human Settlements	TR6.13 Kms of new municipal road network	System limitation as the City does not currently have a system in place to measure new municipal road networks completed by the Human Settlements directorate. Steps: Feasible solutions are being investigated to address the challenges experienced and action plans will be developed and monitored to ensure reporting can commence in 2026/27. Estimated date of audit readiness: 2026/27	Indicator to remain on the Barrier and Challenges list.



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ANNEXURE 2.7.H

MFMA CIRCULAR 88

BARRIERS AND CHALLENGES COMPLIANCE SCORECARD (2025-2026 MID-YEAR REVIEW)

ANNEXURE 2.7.H: MFMA CIRCULAR 88 BARRIERS AND CHALLENGES - COMPLIANCE SCORECARD (2025-2026 MID-YEAR REVIEW)

Annexure 2.7.H: MFMA Circular 88 Barriers and Challenges - Compliance Scorecard (2025-2026 Mid-Year Review)							
National Treasury Circular 88, Addendum 4: Provision 4.2 states that "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.							
No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
1	Economic Growth	1. Increased jobs and investment in the Cape Town economy	N/A per C88	Community Services and Health	C85 (LED) Number of business licenses renewed	The Western Cape Province and City of Cape Town legislation does not make provision for business licenses to be renewed. As a result, reporting on this indicator is deemed "not applicable" for the City.	Indicator to remain on the Barrier and Challenges list.
2	Basic Services	2. Improved Access to Quality and reliable Basic Services	N/A per C88	Energy	C99 (EE) Number of electricity connection applications received	System limitation as the City's measurement differs from the Technical Indicator Description. The City reports on the number of quotations issued and not the number of applications received. The City is of the view that quotations is a more accurate measure to assess electricity demand. Steps: The City will consult National Treasury on the measurement of the indicator and propose that City's measurement be considered. Estimated date of audit readiness: 2026/2027	Indicator to remain on the Barrier and Challenges list.
3	Safety	5. Effective Law Enforcement to make communities safer	N/A per C88	Safety and Security	C73 (FD) Number of structural fires occurring in informal settlements	System limitation as the current system used for reporting cannot differentiate between fires in formal or informal settlements. The Technical Indicator Description requires reporting on 'informal settlements' only. Steps: The City will re-look the feasibility and cost implications of enhancing the system to ensure reporting is aligned to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	Indicator to remain on the Barrier and Challenges list.
4	Safety	5. Effective Law Enforcement to make communities safer	N/A per C88	Safety and Security	C74 (FD) Number of dwellings in informal settlements affected by structural fires (estimate)	System limitation as the current system used for reporting cannot differentiate between fires in formal or informal settlements. The Technical Indicator Description requires reporting on 'informal settlements' only. Steps: The City will re-look the feasibility and cost implications of enhancing the system to ensure reporting is aligned to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	Indicator to remain on the Barrier and Challenges list.
5	Public space, Environment and amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services and Health	C102 (ENV) Number of incidents of improper disposal of medical waste responded to by the municipality	The indicator is new and the City requires the indicator to be aligned to the National Institute of Communicable Diseases. Steps: The City will consult National Treasury and once feedback is received, a viable system will be explored to align to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	The City is ready for implementation and reporting, and the indicator is included in the Compliance Scorecard for completeness.
6	Public space, Environment and amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services and Health	C103 (ENV) Number of notifiable medical condition investigations following the prescribed protocols	The indicator is new and the City requires the indicator to be aligned to the National Institute of Communicable Diseases. Steps: The City will consult National Treasury and once feedback is received, a viable system will be explored to align to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	The City is ready for implementation and reporting, and the indicator is included in the Compliance Scorecard for completeness.

ANNEXURE 2.7.H: MFMA CIRCULAR 88 BARRIERS AND CHALLENGES - COMPLIANCE SCORECARD (2025-2026 MID-YEAR REVIEW)

Annexure 2.7.H: MFMA Circular 88 Barriers and Challenges - Compliance Scorecard (2025-2026 Mid-Year Review)							
National Treasury Circular 88, Addendum 4: Provision 4.2 states that "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.							
No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
7	Public space, Environment and amenities	11. Quality and safe parks and recreation facilities supported by community partnerships	N/A per C88	Community Services and Health	C104 (ENV) Number of foodborne disease outbreak investigations following the prescribed protocols	The indicator is new and the City requires the indicator to be aligned to the National Institute of Communicable Diseases. Steps: The City will consult National Treasury and once feedback is received, a viable system will be explored to align to the Technical Indicator Description. Estimated date of audit readiness: 2026/2027	The City is ready for implementation and reporting, and the indicator is included in the Compliance Scorecard for completeness.
8	Transport	12: A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	N/A per C88	Urban Mobility	C64 (TR) R-value of all direct municipal vehicle operational costs for public transport	System limitation as it is not always possible to isolate direct and indirect operational costs for public transport as required by the Technical Indicator Description. Steps: The City has consulted with National Treasury regarding the reporting requirements and the challenges experienced, and is awaiting their feedback. Estimated date of audit readiness: 2026/2027	Indicator to remain on the Barrier and Challenges list.
9	Transport	12: A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	N/A per C88	Urban Mobility	C65 (TR) Total number of scheduled public transport access points	The Technical Indicator Description does not specify whether the access points should be operational. This poses a risk for accurate reporting. Steps: The City will consult National Treasury for further clarification and guidance on this matter. Estimated date of audit readiness: 2026/2027	Indicator to remain on the Barrier and Challenges list.
10	A resilient City	14. A Resilient City	N/A per C88	Future Planning and Resilience	C90 (LED) Date of the last Climate Change Needs and Response Assessment tabled at Council	Due to budget constraints, it has not been possible to commence with the 5-yearly review process for the City's Climate Change Hazard, Vulnerability, and Risk Assessment Study, and table at Council. The challenge is that the guidance has not yet been published by The Department of Forestry, Fisheries and the Environment (DFFE), and the relevant section of the Act has not yet commenced. Steps: Feasible solutions will be investigated and action plans will be monitored to ensure reporting can commence in 2026/2027. The City is awaiting guidance from DFFE on what exactly needs to be published in the Climate Change Needs and Response Assessment. Estimated date of audit readiness: 2026/2027	Indicator to remain on the Barrier and Challenges list.
11	A resilient City	14. A Resilient City	N/A per C88	Future Planning and Resilience	C91 (LED) Date of the last Climate Change Response Implementation Plan tabled at Council	Due to budget constraints, it has not been possible to commence with the 5-yearly review process for the City's Climate Change Hazard, Vulnerability, and Risk Assessment Study, and table at Council. Steps: Feasible solutions will be investigated and action plans will be monitored to ensure reporting can commence in 2026/2027. Estimated date of audit readiness: 2026/2027	The City is ready for implementation and reporting, and the indicator is included in the Compliance Scorecard for completeness.
12	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Corporate Services	C5 (GG) Number of recognised traditional leaders within your municipal boundary	The City does not have any traditional leaders, and is therefore unable to implement the indicator. As a result, reporting on this indicator is deemed "not applicable" for the City.	Indicator to remain on the Barrier and Challenges list.

ANNEXURE 2.7.H: MFMA CIRCULAR 88 BARRIERS AND CHALLENGES - COMPLIANCE SCORECARD (2025-2026 MID-YEAR REVIEW)

Annexure 2.7.H: MFMA Circular 88 Barriers and Challenges - Compliance Scorecard (2025-2026 Mid-Year Review)							
National Treasury Circular 88, Addendum 4: Provision 4.2 states that "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.							
No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
13	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	City Manager	C6 (GG) Number of formal (minuted) meetings between the Mayor, Speaker and MM were held to deal with municipal matters	Confidentiality of minutes poses a risk as it can be against the POPI Act as confidential discussions are held during these meetings. Steps: The City will consult National Treasury on the concerns preventing disclosure of the meeting minutes. Auditable reporting can only take place from 2026/2027, as the updated Addendum for 2025/2026 remained unchanged. Auditable reporting is subject to the outcome of the consultation with National Treasury and an updated Addendum. Estimated date of audit readiness: 2026/2027	The City is ready for implementation and reporting, and the indicator is included in the Compliance Scorecard for completeness.
14	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	City Manager	C7 (GG) Number of formal (minuted) meetings to which all senior managers were invited held	Confidentiality of minutes poses a risk as it can be against the POPI Act as confidential discussions are held during these meetings. Steps: The City will consult National Treasury on the concerns preventing disclosure of the meeting minutes. Auditable reporting can only take place from 2026/2027, as the updated Addendum for 2025/2026 remained unchanged. Auditable reporting is subject to the outcome of the consultation with National Treasury and an updated Addendum. Estimated date of audit readiness: 2026/2027	The City is ready for implementation and reporting, and the indicator is included in the Compliance Scorecard for completeness.
15	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Corporate Services	C19 (GG) Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings	The City does not have any traditional leaders, and is therefore unable to implement the indicator. As a result, reporting on this indicator is deemed "not applicable" for the City.	Indicator to remain on the Barrier and Challenges list.
16	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Finance	C77 (LED) B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based	The changes to the procurement regulations, specifically the removal of BBBEE (Broad-Based Black Economic Empowerment) scores or ratings as a consideration for awards or registration processes is no longer a requirement. New Preferential Procurement Regulations came into effect 16 January 2023. Steps: The City will consult National Treasury for guidance on this matter. Estimated date of audit readiness: N/A	Indicator to remain on the Barrier and Challenges list.
17	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Finance	C78 (LED) B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned	The changes to the procurement regulations, specifically the removal of BBBEE (Broad-Based Black Economic Empowerment) scores or ratings as a consideration for awards or registration processes is no longer a requirement. New Preferential Procurement Regulations came into effect 16 January 2023. Steps: The City will consult National Treasury for guidance on this matter. Estimated date of audit readiness: N/A	Indicator to remain on the Barrier and Challenges list.

ANNEXURE 2.7.H: MFMA CIRCULAR 88 BARRIERS AND CHALLENGES - COMPLIANCE SCORECARD (2025-2026 MID-YEAR REVIEW)

Annexure 2.7.H: MFMA Circular 88 Barriers and Challenges - Compliance Scorecard (2025-2026 Mid-Year Review)							
National Treasury Circular 88, Addendum 4: Provision 4.2 states that "Where a municipality is unable to report on an indicator, the actual barriers, and challenges to the supply of that data should be made explicit, along with an indication as to when (or under which conditions) they would be resolved". The City will develop action plans and continuously monitor indicators to ensure their future auditability. These indicators are included for completeness and will be reported quarterly and annually to National Treasury for performance monitoring purposes. However, they will not be submitted to the Auditor General of South Africa for audit until they meet the required audit readiness criteria. This approach aligns with the updated Addendum (6), section 3.3, issued by National Treasury on 31 December 2024.							
No.	Alignment to IDP Priority	Corporate Objective	Circular 88 Outcomes	Lead (L)/ Contributing Directorate	Key Performance Indicator	Comment - Indicators posing an audit risk	Additional comment
18	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Finance	C79 (LED) B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement	The changes to the procurement regulations, specifically the removal of BBBEE (Broad-Based Black Economic Empowerment) scores or ratings as a consideration for awards or registration processes is no longer a requirement. New Preferential Procurement Regulations came into effect 16 January 2023. Steps: The City will consult National Treasury for guidance on this matter. Estimated date of audit readiness: N/A	Indicator to remain on the Barrier and Challenges list.
19	A Capable and Collaborative City Government	16. A Capable and Collaborative City Government	N/A per C88	Finance	C94 (FM) Number of requests approved for deviations from approved procurement plan	The City did not formally adopt National Treasury MFMA Circular 62 – Supply Chain Management: Enhancing compliance and accountability, in terms of Section 168 of the Municipal Financial Management Act. Steps: The City will seek guidance from National Treasury on the matter. Estimated date of audit readiness: To be confirmed in consultation with National Treasury.	Indicator to remain on the Barrier and Challenges list.



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2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 3

CAPE TOWN STADIUM - 2025-2026 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

(2025-2026 MID-YEAR REVIEW)

ANNEXURE 3:

**CAPE TOWN STADIUM - 2025/26 MID-YEAR BUDGET AND
PERFORMANCE ASSESSMENT**

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

1. Executive Summary

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

Section 88 of the MFMA states:

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

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

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

2. High level assessment of performance for the first half of 2025/26 against the annual budget

Revenue by Source (R11.9 million under-recovery)

Other own revenue (R589k over-recovery) comprises of income earned through Rental from fixed assets, interest and operational revenue.

A total of R34.9 million in own revenue was achieved against a year-to-date budget of R34.3 million for the first half of the 2025/26 financial year. The over recovery of revenue against the budget is mainly attributable to the successful hosting of the South Africa vs Australia Test Match and HSBC 7's, held in August and December 2025 respectively. The under-recovery of the rental from fixed assets, is mainly attributable to the business lounge memberships and hospitality income being lower than initially anticipated. This budget will be re-aligned in the adjustment budget.

- **Rental from fixed assets (R5.9 million under-recovery)**

The R21.9 million revenue earned year to date against a budget of R27.8 million, is mainly attributable to the event related income from bowl, non-bowl events and film shoots. It also includes income earned in relation to preferred rights from all the operational and commercial tender suppliers, business lounge memberships and hospitality income earned from the hosting of certain bowl events and lease income earned from the leases with two (2) mobile service providers, Mc Donalds for the lease of the area where Mc Donald's is situated and Stormers Rugby for the lease of the office space rental. The under-recovery is mainly attributable to the reduction in the business lounge memberships and hospitality income than initially anticipated.

- **Other revenue and interest (R6.5 million over-recovery)**

The other revenue and interest income generated of R12.4 million and R500k against a budget of R5.8 million and R600k respectively, are in relation to the naming rights income received from DHL , rebate income earned from the operational and commercial service providers for services which are on sold to clients such as cleaning, security etc for events held at the stadium. The interest income earned are in relation to the entity's favourable bank balance. The over-recovery of other revenue is mainly attributable to more rebate income earned from the operational and commercial service providers than initially envisaged, as well as the timing of the naming rights income recognition.

Transfers and subsidies- Operational (Grant income) (R12.4 million under-recovery)

A total of R10.4 million grant funding were utilised against a budget of R22.8 million. The favourable variance is due to the entity generating sufficient own revenue YTD to supplement its operational expenditure.

Expenditure by type (R11.9 million under-recovery)

Current total expenditure is R45.3 million (20.7%) below the year-to-date budget projection of R57.2 million for the period ending 31 December 2025. The operational expenditure budget will be reduced in the adjustment budget to accommodate the reduction in the revenue budget.

Reason for savings on operating expenditure:

- **Employee related costs (R74k under-recovery)**
Employee related costs incurred are R2.2 million against a budget of R2.3 million, realising a saving of R74k. The variance is due to the savings realised with the annual cost of living increase adjustment for the existing staff.
- **Remuneration of board members (R5k over-recovery)**
The cost incurred for the remuneration of board members are R326k against a budget of R320k, resulting in a deficit of R5k. The R5k over-recovery is immaterial, and therefore the costs are in-line with budget.
- **Inventory Consumed (R1.5 million under-recovery)**
The inventory consumed costs incurred are R183k against a budget of R1.7 million, realising a saving of R1.5 million. The savings are mainly attributable to, the under expenditure in the fuel budget due to the decreased utilisation of the generators because of the decrease in load-shedding for the period under review.
- **Contracted Services (R6.3 million under-recovery)**
The contracted services costs incurred are R30.6 million against a budget of R36.9 million, realising a saving of R6.3 million. The total savings of R6.3 million are due to, inter alia, savings realised with the marketing, cleaning and repairs and maintenance budget, which will be utilised during the latter part of the year.
- **Other Expenditure (R3.9 million under-recovery)**
The other expenditure costs incurred are R12 million against a budget of R16 million, realising a savings of R3.9 million. The total savings of R3.9 million are due to, inter alia, savings realised with the travel, licenses and advertising budget, as well as various immaterial savings within the other expenditure category due to the cost saving measures implemented by the entity.

Capital Expenditure

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

3. 2025/26 Performance Scorecard

The entity's 2025/26 Performance Scorecard for the period of 1 July to 31 December 2025 is included as Annexure 1 to this document. This scorecard is discussed under part 3 (Service Delivery Performance) of this report.

4. 2024/25 Integrated Annual Report

The entity's 2024/25 Integrated Annual Report will be tabled at Council at its meeting to be held on 28 January 2026. The Integrated Annual Report has been approved at the Annual General Meeting (AGM), which took place on 28 November 2025.

Cape Town Stadium- 2025/26 Mid-year Budget and Performance Assessment - January 2026

PART 2 - FINANCIAL PERFORMANCE

The tables below reflect the operating budget for the CT Stadium for the period 1 July to 31 December 2025. Full year forecasts were revised to reflect the figures as per the January 2026 adjustment budget process. Revised forecasts will inform the adjustments budget to be tabled at Council for approval.

Table F1 Monthly Budget Statement Summary

Description	2024/25	Current Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	19,437	44,500	44,500	254	10,432	22,890	(12,459)	-54.4%	44,500
Other own revenue	81,202	75,665	75,665	7,738	34,907	34,317	589	1.7%	72,165
Total Revenue (excluding capital transfers and contributions)	100,639	120,165	120,165	7,993	45,338	57,208	(11,869)	-20.7%	116,665
Employee costs	4,165	4,500	4,500	496	2,176	2,250	(74)	-3.3%	4,500
Remuneration of Board Members	428	640	640	126	326	320	5	1.7%	640
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	531	3,175	3,175	35	183	1,711	(1,528)	-89.3%	665
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	94,552	111,849	111,849	7,335	42,654	52,926	(10,272)	-41.8%	110,859
Total Expenditure	99,676	120,165	120,165	7,993	45,338	57,208	(11,869)	-20.7%	116,665
Surplus/(Deficit)	963	0	0	-	-	-	-	-	0
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	963	0	0	-	-	-	-	-	0
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	963	0	0	-	-	-	-	-	0
Financial position									
Total current assets	33,974	31,361	31,361		58,008				31,361
Total non current assets	-	-	-		-				-
Total current liabilities	39,924	38,275	38,275		63,959				38,275
Total non current liabilities	-	-	-		-				-
Community wealth/Equity	(5,950)	(6,913)	(6,913)		(5,950)				(6,913)
Cash flows									
Net cash from (used) operating	2,040	2,509	2,509	9,071	21,002	-	21,002	-	2,509
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	7,454	10,430	10,430	16,525	28,456	7,920	20,535	259.3%	10,430

Cape Town Stadium- 2025/26 Mid-year Budget and Performance Assessment - January 2026

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

Description	2024/25	Current Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue							-		
Rental from Fixed Assets	56,547	52,184	52,184	4,710	21,960	27,859	(5,899)	-21.2%	48,184
Operational Revenue	22,731	22,481	22,481	2,892	12,447	5,858	6,589	112.5%	22,981
Non-Exchange Revenue							-		
Transfer and subsidies - Operational	19,437	44,500	44,500	254	10,432	22,890	(12,459)	-54.4%	44,500
Interest	1,924	1,000	1,000	137	499	600	(101)	-16.8%	1,000
Total Revenue (excluding capital transfers and contributions)	100,639	120,165	120,165	7,993	45,338	57,208	(11,869)	-20.7%	116,665
Expenditure By Type									
Employee related costs	4,165	4,500	4,500	496	2,176	2,250	(74)	-3.3%	4,500
Remuneration of board members	428	640	640	126	326	320	5	1.7%	640
Inventory consumed	531	3,175	3,175	35	183	1,711	(1,528)	-89.3%	665
Contracted services	60,472	73,024	73,024	5,446	30,593	36,920	(6,326)	-17.1%	71,981
Operational costs	34,081	38,825	38,825	1,889	12,061	16,007	(3,946)	-24.7%	38,878
Total Expenditure	99,676	120,165	120,165	7,993	45,338	57,208	(11,869)	-20.7%	116,665
Surplus/(Deficit)	963	0	0	-	-	-	-		0
Transfers and subsidies - capital (monetary allocations)							-		
Transfers and subsidies - capital (in-kind)							-		
Surplus/(Deficit) before taxation	963	0	0	-	-	-	-		0
Income Tax							-		
Surplus/(Deficit) for the year	963	0	0	-	-	-	-		0

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2024/25	Current Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	7,454	10,430	10,430	28,456	10,430
Trade and other receivables from exchange transactions	7,254	10,093	10,093	8,399	10,093
Receivables from non-exchange transactions	16,266	8,002	8,002	18,154	8,002
Current portion of non-current receivables	3,000	2,837	2,837	3,000	2,837
Inventory	–				
VAT					
Other current assets					
Total current assets	33,974	31,361	31,361	58,008	31,361
Non current assets					
Total non current assets	–	–	–	–	–
TOTAL ASSETS	33,974	31,361	31,361	58,008	31,361
LIABILITIES					
Current liabilities					
Trade and other payables from exchange transactions	29,389	38,275	38,275	63,959	38,275
Trade and other payables from non-exchange transactions	9,478				
Provision					
VAT	1,057				
Other current liabilities					
Total current liabilities	39,924	38,275	38,275	63,959	38,275
Non current liabilities					
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	39,924	38,275	38,275	63,959	38,275
NET ASSETS	(5,950)	(6,913)	(6,913)	(5,950)	(6,913)
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(5,950)	(6,913)	(6,913)	(5,950)	(6,913)
Reserves					
Other					
TOTAL COMMUNITY WEALTH/EQUITY	(5,950)	(6,913)	(6,913)	(5,950)	(6,913)

Cape Town Stadium- 2025/26 Mid-year Budget and Performance Assessment - January 2026

Table F5 Monthly Budget Statement – Cash Flow

Description	2024/25	Current Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Other revenue	63,861	71,004	71,004	16,809	55,690	34,317	21,373	62.3%	67,504
Transfers and Subsidies - Operational	19,437	44,500	44,500	254	10,650	22,890	(12,241)	-53.5%	44,500
Suppliers and employees	(82,934)	(112,994)	(112,994)	(7,993)	(45,338)	(57,208)	11,869	-20.7%	(109,494)
Interest	1,675						-		
Dividends paid							-		
Transfers and Subsidies							-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	2,040	2,509	2,509	9,071	21,002	-	21,002	0.0%	2,509
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD	2,040	2,509	2,509	9,071	21,002	-	21,002	0.0%	2,509
Cash/cash equivalents at the beginning of year	5,414	7,920	7,920	7,454	7,454	7,920	(467)	-5.9%	7,920
Cash/cash equivalents at the end of year	7,454	10,430	10,430	16,525	28,456	7,920	20,535	259.3%	10,430

Table SF1 Entity Material variance explanation

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
Revenue items			
Rental from Fixed Assets	(5,899)	The negative variance is due to fewer events being hosted than initially anticipated. Included in the budget are secured and unsecured events. Certain unsecured events did not take place in the reporting period.	No remedial action required.
Operational Revenue	6,589	The variance is due to the timing of the naming rights income recognised, as well as the commercial hospitality rights fees earned, inter alia, for the SA vs Australia Test Match, Afrikaans is Groot concert and HSBC 7's.	No remedial action required.
Transfer and subsidies - Operational	(12,459)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Interest	(101)	The variance is due to the bank account balance not being as favourable as initially anticipated. This variance will be corrected in ensuing months.	No remedial action required.
Expenditure items			
Employee related costs	(74)	The variance is due to savings realised with the annual cost of living increase adjustment for existing staff.	No remedial action required.
Inventory consumed	(1,528)	The variance is due to significant fuel savings, due to no load-shedding experienced during the preceeding months.	No remedial action required.
Contracted services	(6,326)	The variance is due to timing of expenditure, as well as savings realised in the marketing, repairs and maintenance, and cleaning cost elements.	No remedial action required.
Operational costs	(3,946)	The variance is due to timing of expenditure, as well as savings realised in the travel, advertising, licenses and internet cost elements.	No remedial action required.
Financial Position			
Capital Expenditure items			
Cash flow items			
Other revenue	21,373	The variance is due to deposits received for the Business Lounge memberships, hospitality, as well as the payment received for the South Africa vs Australia Test Match and HSBC 7's in the Commercial Bank Account.	No remedial action required.
Transfers and Subsidies - Operational	(12,241)	The positive variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	11,869	The variance is due to timing of expenditure, as well as savings realised across various cost elements as illustrated above.	No remedial action required.
Measurable performance			
Total variance			

Cape Town Stadium- 2025/26 Mid-year Budget and Performance Assessment - January 2026

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Investment Top Up	Closing Balance
R thousands		Yrs/Months								
Entity										
Nedbank - Current - 1151 569 038		n/a	Current Account	n/a	n/a	n/a	–			–
Nedbank - Commercial Account 1 - 1151 570 605		n/a	Current Account	n/a	n/a	n/a	17,412	92	8,980	26,483
Nedbank - Commercial Account 2 - 1151 570 613		n/a	Current Account	n/a	n/a	n/a	1,972			1,972
										–
Total investments							19,383	92	8,980	28,455

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26							
	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD variance	YTD variance %	Full Year
R thousands	A	B	C						D
Remuneration									
Board Members of Entities									
Board Fees	428	640	640	126	326	320	5	1.7%	640
Sub Total - Board Members of Entities	428	640	640	126	326	320	5	1.7%	640
% increase		49.6%	49.6%						49.6%
Senior Managers of Entities									
Basic Salaries and Wages	4,165	4,500	4,500	496	2,176	2,250	(74)	-3.3%	4,500
Sub Total - Senior Managers of Entities	4,165	4,500	4,500	496	2,176	2,250	(74)	-3.3%	4,500
% increase		8.0%	8.0%						8.0%
Other Staff of Entities									
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-		-
% increase									
Total Municipal Entities remuneration	4,593	5,140	5,140	622	2,501	2,570	(69)	-2.7%	5,140
Unpaid salary, allowances & benefits in arrears:									

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2024/25	Current Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	-	-	-	-	-	-		-
Community Assets	30,001	29,886	29,886	2,728	14,331	14,943	(612)	-4.1%	29,886
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	30,001	29,886	29,886	2,728	14,331	14,943	(612)	-4.1%	29,886
Indoor Facilities	30,001	29,886	29,886	2,728	14,331	14,943	(612)	-4.1%	29,886
Total Repairs and Maintenance Expenditure	30,001	29,886	29,886	2,728	14,331	14,943	(612)	-4.1%	29,886

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands															
Cash Receipts By Source													1		
Rental of facilities and equipment	1,329	3,115	7,499	2,928	2,380	4,710	3,107	2,307	7,148	2,457	2,707	12,497	52,184	56,583	61,057
Interest earned - external investments	43	67	74	87	92	137	100	100	100	100		101	1,000	1,045	1,092
Transfers and Subsidies - Operational	1,490	1,599	98	–	7,209	254	1,791	5,782	1,136	5,632	5,482	14,026	44,500	44,500	44,500
Other revenue	4,939	6,816	2,250	4,801	2,462	11,963	3,636	444	444	444	444	(20,825)	17,819	23,444	24,574
Cash Receipts by Source	7,800	11,597	9,921	7,816	12,142	17,064	8,634	8,634	8,828	8,634	8,634	5,799	115,504	125,572	131,223
Other Cash Flows by Source															
Total Cash Receipts by Source	7,800	11,597	9,921	7,816	12,142	17,064	8,634	8,634	8,828	8,634	8,634	5,799	115,504	125,572	131,223
Cash Payments by Type															
Employee related costs	336	336	336	336	336	496	375	375	375	375	375	449	4,500	4,703	4,914
Remuneration of councillors			200			126			160			155	640	669	699
Inventory Consumed	–	19	50	69	10	35	244	244	244	244	244	1,772	3,175	3,318	3,467
Contracted services	3,649	3,863	5,664	4,636	7,335	5,446	6,006	6,006	6,040	6,006	6,006	12,366	73,024	76,310	79,744
Other expenditure	1,735	1,759	2,590	1,605	2,481	1,889	2,009	2,009	2,009	2,009	2,009	9,549	31,655	40,572	42,398
Cash Payments by Type	5,720	5,978	8,840	6,646	10,162	7,993	8,634	8,634	8,828	8,634	8,634	24,292	112,994	125,572	131,223
Other Cash Flows/Payments by Type															
Total Cash Payments by Type	5,720	5,978	8,840	6,646	10,162	7,993	8,634	8,634	8,828	8,634	8,634	24,292	112,994	125,572	131,223
NET INCREASE/(DECREASE) IN CASH HELD	2,080	5,619	1,082	1,169	1,980	9,071	–	–	–	–	–	(18,493)	2,509	0	0
Cash/cash equivalents at the month/year begin:	7,454	9,534	15,153	16,235	17,404	19,384	28,456	28,456	28,456	28,456	28,456	28,456	7,454	9,963	9,963
Cash/cash equivalents at the month/year end:	9,534	15,153	16,235	17,404	19,384	28,456	28,456	28,456	28,456	28,456	28,456	9,963	9,963	9,963	9,963

PART 3 - SERVICE DELIVERY PERFORMANCE

1. Introduction

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

2. Highlights from the 2025/26 Q2 Performance Scorecard:

A total of five (5) of the eight (8) targets were achieved at the end of the second quarter. The target of achieving a clean audit is the only performance indicator which are an annual target. The detailed reasons for the variances of each indicator and remedial action are outlined in the Q2 performance scorecard annexed on page 15.

For the indicator measuring the entity's percentage achievement of projected revenue, a total of 54% of revenue was achieved against a target of 40%. The actual revenue has exceeded the budgeted income.

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

CTS hosted 56 events against a target of 65 events. This has resulted in the spectator attendance achievement of 404 469 against a target of 500 000 spectators.

For the indicator measuring the budget spent on implementation of the WSP, a total of 40% of the budget has been spent against a target of 30%.

3. Conclusion

During the first half of the 2025/26 financial year, the Cape Town Stadium entity, performed considerably well compared to the previous 2024/25 financial year in most of the performance indicators. The entity also performed well in achieving its other targets.

PART 4 – RECOMMENDATIONS

1. Adjustments Budget

It is recommended that the 2025/26 adjustments budget, which have been approved by the board on 28 November 2025, be considered as part of the parent municipality's adjustments budget by Council no later than 28 January 2026.

2. Mid-year changes to measurable performance indicators

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

Annexure 1: 2025/26 Q2 Performance Scorecard

2025/2026 Q2 ANNUAL PERFORMANCE MANAGEMENT REPORT - CAPE TOWN STADIUM									
Well above  Above  On target  Below  Well below 									
No	Indicator	2024/2025 (Q2)			2025/2026 Current Q2			Reason for variance	Remedial action
		Target	Actual	Status	Target	Actual	Status		
Priority: Economic Growth									
Objective 1: Increased jobs and investment in the Cape Town economy									
1	Spectator attendance at the DHL Stadium (number)	430 000	481,080		500,000	404,469		Lower than Expected Attendance for Stormers game, continuing the trend seen with the Leinster match in Q1. Cape Town Marathon Race Cancellation: Race day was canceled due to heavy winds, eliminating a major contributor to expected attendance figures. Stadium was construction site for 6 weeks of quarter to erect DHL naming right sign on facade. Even though specatator numbers were not achieved the revenue target was met.	- Support Stormers' Playoff Push - Amplify marketing for upcoming events - Targeted marketing
2	Events hosted (number)	65	67		65	56		A few events were canceled due to funding constraints on the event organizers' side. Concert Postponement: One major concert shifted out to FY26/27. A focus on larger events with a higher return. Even though number of events was not achieved the revenue target was achieved.	Strategy focuses on size of events rather than number of events. Continue with implementation of events aquisition strategy implementation. Number of events has been realigned in adjustment budget
Priority: Public Space, Environment and Amenities									
Objective 11: Quality and safe parks and recreation facilities supported by community partnerships									
3	Compliance with approved Repairs and Maintenance Programme (%)	100%	100%		100%	100%		The Stadium is 100% compliant with its approved repairs and maintenance programme.	Continued Compliance at 100%
4	Compliance with the Occupational Health and Safety Act (Act 85 of 1993) and regulations (%)	100%	100%		100%	100%		The Stadium is 100% compliant with the OHSA Act and Regulations (Act 85 of 1993)	Continued Compliance at 100%
Priority: A Capable and Collaborative City Government									
Objective 16: A capable and collaborative city government									
5	Achievement of own projected revenue (%)	35%	65.40%		40%	54%		The entity successfully hosted the South Africa vs Australia test match during Q1 and HSBC 7's during Q2, which generated significant revenue for the entity. The focus is to attract larger successful events which yields higher returns.	Maintain the momentum
6	Opinion of the Auditor-General	Clean Audit Opinion	Clean Audit Opinion		Clean Audit Opinion	Clean Audit Opinion		Achieved clean audit for 2024/25.	Maintain the momentum
7	Budget spent on implementation of the WSP (%)	35%	30%		30%	40%		Training iniatives planned and completed YTD Q2 which included 3 new finance department staff that started employment in Q2.	Maintain the momentum
8	Employees from the EE designated groups in the three highest levels of management (%)	80%	60%		80%	75%		4 Positions currently make up the top three levels of management. Three of these positions are from the EE designated groups.	Vacancies in the top three levels of management will be filled when current incumbents vacate their positions due to resignation/retirement , taking into consideration the EE designated groups



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

ANNEXURE 4

CAPE TOWN INTERNATIONAL CONVENTION CENTRE - 2025-2026 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

(2025-2026 MID-YEAR REVIEW)

**CAPE TOWN INTERNATIONAL CONVENTION CENTRE
COMPANY (RF) SOC LIMITED (“CTICC”)**

**2025/26 MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT**

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

1. Executive Summary

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

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

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

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

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

2. High level assessment of performance for the first half of 2025/26 against the annual budget

Exchange Revenue (R13.5 million under-recovery)

The total exchange revenue for the half-year was R216.3 million, which is 5.9% or R13.5 million below the year-to-date budget projection for the period.

Main reasons for the lower revenue achieved

- *Rental from Fixed Assets (R0.4 million under-recovery) and Operational Revenue (R14.3 million under-recovery)*

When preparing the budget management worked on the available information of events booked and contracted as well as including events being negotiated that were likely to be contracted and a portion of events likely to be held that were secured at short notice. Unfortunately, certain events brought in less revenue than what was expected and a few events cancelled due to unforeseen circumstances. This resulted in a total of 147 events being hosted against the 190 events budgeted, including 26 international events against the target of 18. Even though event numbers are down to budget the events that are taking place are larger events, earning the company more revenues.

- *Interest earned from Current and Non-Current Assets (R1.6 million over-recovery)*

Net Interest Income was R10.7 million for the half-year, due to the additional revenue earned from events hosted, good cost management and client advance deposits received.

- *Sale of Goods and Rendering of Services (R0.3 million under-recovery)*

The sale of goods and rendering of services was R11.8 million for the period, the under-recovery is mainly related to less services used by the clients.

Expenditure By Type

Current expenditure is 7.0% or R14.8 million below the year-to-date budget projection for December 2025.

Reasons for underspending on expenditure

- Employee related costs are 5.3% above budget, which is directly related to the events hosted as staff were required for longer periods which required the company to continue to fill vacancies, employ temporary staff and in addition pay public holiday, overtime and nightshift allowances during the first half of the year.
- Remuneration of board members is 11.5% below budget for the period, due to some vacancies in the Board and sub-committees.
- Inventory consumed is 22.0% below budget, due to the lower revenue related costs in generating the operating revenues, such as parking and food and beverage.
- Depreciation and asset impairment 2.0% above budget as a result of the reversal of impairment processed in the 2024/25 financial year of R100.6m impacting the charge this year.
- Contracted services are 9.0% below budget, due to the type and duration of events hosted during the period requiring security, cleaning and waste removal services.
- Operational costs are below budget by 10.9%, due to the type and duration of events hosted during the period.

Capital Expenditure

Capital expenditure for the half-year totalled R27.9 million against the year-to-date budget of R41.5 million. The main reasons for the underspend for the year-to-date are due to timing of delivery of products and materials ordered for the capital projects. The company has placed orders and issued purchase orders totalling R28.2 million on 31 December 2025. This is being managed to ensure that projects are completed during the financial year.

3. Measurable performance targets: 2025/26 Quarter 2 Performance Scorecard

There has been no adjustment made to the Company's KPI's to 31 December 2025. This scorecard is discussed under Part 3 (Service Delivery Performance) of this report.

4. 2025/26 Annual Report

The audit for the 2024/25 financial year has been completed and the company has achieved a clean audit opinion from the AGSA, with no findings.

The CTICC's 2025/26 Annual Report has been approved by the shareholders at the company's AGM held on 12 December 2025 and will be tabled at Council during January 2026.

NCC - Table F2 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 000 December										
Description	Ref	2024/25	Current Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue	1									
Exchange Revenue										
Service charges - Electricity										
Service charges - Water										
Service charges - Waste Water Management										
Service charges - Waste Management										
Sale of Goods and Rendering of Services		22 813	24 850	24 850	1 242	11 533	11 847	(314)	-2.7%	26 007
Agency services										-
Interest										-
Interest earned from Receivables										-
Interest earned from Current and Non Current Assets		20 674	18 873	18 873	1 034	10 752	9 163	1 589	17.3%	21 544
Dividends										-
Rent on Land										-
Rental from Fixed Assets		219 282	198 508	198 508	1 602	92 434	92 852	(418)	-0.5%	206 029
Licence and permits										-
Special rating levies										-
Operational Revenue		236 013	218 963	218 963	3 319	101 622	115 951	(14 329)	-12.4%	215 027
Non-Exchange Revenue										
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits										
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		74								
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		498 857	461 194	461 194	7 196	216 341	229 814	(13 473)	-5.9%	468 608
Expenditure By Type										
Employee related costs		104 496	108 347	108 347	8 686	56 982	54 137	2 845	5.3%	112 228
Remuneration of board members		874	911	911	200	418	472	(54)	-11.5%	877
Bulk purchases - electricity								-		-
Inventory consumed		68 057	67 423	67 423	1 189	27 749	35 582	(7 833)	-22.0%	62 841
Debt impairment		498	180	180	-	-	-	-		(649)
Depreciation and asset impairment	2	(52 337)	51 190	51 190	4 516	26 095	25 595	500	2.0%	36 367
Interest		16	-	-	-	-	-	-		-
Contracted services		86 351	85 370	85 370	4 861	39 480	43 369	(3 889)	-9.0%	83 738
Transfers and subsidies		3 013	2 969	2 969	249	1 496	1 485	11	0.7%	2 977
Irrecoverable debts written off						(749)		#DIV/0!		-
Operational costs		95 552	101 816	101 816	5 386	45 630	51 234	(5 604)	-10.9%	97 671
Losses on disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		14	-	-	0	15		15	#DIV/0!	16
Total Expenditure	3	306 534	418 207	418 207	25 087	197 116	211 874	(14 759)	-7.0%	396 066
Surplus/(Deficit)		192 322	42 987	42 987	(17 890)	19 225	17 940	1 286	7.2%	72 541
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) before taxation		192 322	42 987	42 987	(17 890)	19 225	17 940	1 286	7.2%	72 541
Income Tax		54 537	11 407	11 407	(4 830)	5 191	4 759	432	9.1%	19 586
Surplus/(Deficit) for the year		137 785	31 580	31 580	(13 060)	14 035	13 181	854		52 955
References										
1. Revenue includes sales of: (insert description)										
2. Bulk purchases - electricity										
2. Bulk purchases - water										
3. Expenditure includes repairs & maintenance of:										

CTICC - Table F3 Monthly Budget Statement - Capital Expenditure - M06 December

Description	Ref	2024/25	Current Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure by Asset Class/Sub-class										
Other assets		16 238	33 014	38 728	3 028	7 507	19 364	(11 857)	-61.2%	38 728
Operational Buildings		16 238	33 014	38 728	3 028	7 507	19 364	(11 857)	-61.2%	38 728
Municipal Offices		16 238	33 014	38 728	3 028	7 507	19 364	(11 857)	-61.2%	38 728
		-	-	-	-	-	-	-	-	-
Computer Equipment		11 836	28 570	28 570	2 059	11 574	14 285	(2 711)	-19.0%	28 570
Computer Equipment		11 836	28 570	28 570	2 059	11 574	14 285	(2 711)	-19.0%	28 570
		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		9 076	9 970	9 970	155	5 376	4 985	391	7.8%	9 970
Furniture and Office Equipment		9 076	9 970	9 970	155	5 376	4 985	391	7.8%	9 970
		-	-	-	-	-	-	-	-	-
Machinery and Equipment		9 812	3 485	5 800	724	3 422	2 900	521	18.0%	5 800
Machinery and Equipment		9 812	3 485	5 800	724	3 422	2 900	521	18.0%	5 800
		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	1	46 961	75 039	83 068	5 966	27 878	41 534	(13 656)	-32.9%	83 068
		-	-	-	-	-	-	-	-	-
Funded by:										
National Government										
Provincial Government										
Parent Municipality										
District Municipality										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	6									
Internally generated funds	3	46 961	75 039	83 068	5 966	27 878	41 534	(13 656)	-32.9%	83 068
Total Capital Funding	4	46 961	75 039	83 068	5 966	27 878	41 534	(13 656)	(0)	83 068

CTICC - Table F4 Monthly Budget Statement - Financial Position - M06 December

Vote Description	Ref	2024/25	Current Year 2025/26			
		Audited	Original	Adjusted	YearTD actual	Full Year
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		273 805	248 244	240 215	294 010	251 102
Trade and other receivables from exchange transactions						-
Receivables from non-exchange transactions		2 818	15 551	15 551	5 613	13 787
Current portion of non-current receivables		2 991	2 969	2 969	1 496	2 977
Inventory		2 762	2 998	2 998	2 491	2 996
VAT						-
Other current assets						-
Total current assets		282 375	269 763	261 734	303 609	270 862
Non current assets						
Investments						-
Investment property						-
Property, plant and equipment		651 856	581 687	589 716	653 639	691 911
Biological assets						-
Living and non-living resources						-
Heritage assets						-
Intangible assets						-
Trade and other receivables from exchange transactions						-
Non-current receivables from non-exchange transactions		193 314	190 410	190 410	193 314	190 337
Other non-current assets		105 662	128 454	128 454	100 471	86 076
Total non current assets		950 832	900 551	908 580	947 424	968 325
TOTAL ASSETS		1 233 207	1 170 313	1 170 313	1 251 034	1 239 187
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		36 928	47 342	47 342	27 129	42 467
Trade and other payables from exchange transactions		57 887	45 991	45 991	76 454	61 386
Trade and other payables from non-exchange transactions						-
Provision		9 757	9 235	9 235	4 925	9 622
VAT						
Other current liabilities						
Total current liabilities		104 572	102 568	102 568	108 508	113 475
Non current liabilities						
Financial liabilities						
Provision		371	83	83	227	83
Long term portion of trade payables						
Other non-current liabilities						
Total non current liabilities		371	83	83	227	83
TOTAL LIABILITIES		104 944	102 651	102 651	108 735	113 558
NET ASSETS	1	1 128 264	1 067 662	1 067 662	1 142 299	1 125 629
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(200 164)	(260 765)	(260 765)	(186 129)	(151 799)
Reserves		1 328 428	1 328 428	1 328 428	1 328 428	1 277 428
Other						
TOTAL COMMUNITY WEALTH/EQUITY	1	1 128 264	1 067 662	1 067 662	1 142 299	1 125 629

CTICC - Table F5 Monthly Budget Statement - Cash Flows - M06 December

Description		Ref	Current Year 2025/26							
			2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates										
Service charges										
Other revenue										
Transfers and Subsidies - Operational										
Transfers and Subsidies - Capital										
Interest										
Dividends										
Payments										
Suppliers and employees										
Interest										
Dividends paid										
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES										
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets										
NET CASH FROM/(USED) INVESTING ACTIVITIES										
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES										
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at the beginning of year										
Cash/cash equivalents at the end of year										

CTICC - Supporting Table F1 Entity Material variance explanation - M06 December

Description	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands				
Revenue items				
Interest earned - external investments		1 589	The variance is due to favourable cash balances as a result of an increase in events/revenue in the previous financial year, timing of capital projects paid, and the investment of surplus funds, despite the decrease in interest rates.	No remedial action required.
Sale of Goods and Rendering of Services		(314)	The variance is directly linked to a decrease in Casual Parkers' parking revenue.	No remedial action required.
Rental from Fixed Assets		(418)	The unfavourable variance is attributable to the December period impact, resulting in reduced event activity	No remedial action required.
Operational Revenue		(14 329)	Food & Beverage (F&B) revenue is below budget, mainly due to lower catering spend per delegate and a higher proportion of conference and meeting events with minimal catering requirements.	No remedial action required.
Expenditure items				
Employee related costs		2 845	The overall unfavourable variance of R2.9 million compared to the budget is mainly driven by higher Overtime costs, as well as increased spend on Training and Personnel Motivation activities during the period.	No remedial action required.
Inventory consumed		(7 833)	The variance in inventory consumed is linked to cost savings implemented by the entity, in line with the lower Food & Beverage (F&B) revenue achieved during the period.	No remedial action required.
Contracted services		(3 889)	The variance is due to savings in operational areas such as security and building-related services.	No remedial action required.
Operational costs		(5 604)	The favourable variance is primarily attributable to lower costs incurred across key cost categories during the period.	No remedial action required.
Financial Position				
Capital Expenditure items				
Computer Equipment		(2 711)	Due to timing of capital spend as at 31 December 2025.	No remedial action required.
Furniture and Office Equipment		391	Due to timing of capital spend as at 31 December 2025.	No remedial action required.
Machinery and Equipment		521	Due to timing of capital spend as at 31 December 2025.	No remedial action required.
Municipal Offices		(11 857)	Due to timing of capital spend as at 31 December 2025.	No remedial action required.
Cash flow items				
Interest		1 589	The variance is due to favourable cash balances as a result of an increase in events/revenue in the previous financial year, timing of capital projects paid, and the investment of surplus funds, despite the decrease in interest rates.	No remedial action required.
Suppliers and employees		18 038	The variance is due to the timing difference between when the supplier expenditure was incurred and the cash flow.	No remedial action required.
Capital assets		13 656	Due to timing of capital spend as at 31 December 2025.	No remedial action required.
Increase (decrease) in consumer deposits		(8 455)	Decrease in consumer deposits for events	No remedial action required.
Measurable performance				
Total variance				

CTICC - Supporting Table F3 Entity Aged debtors - M06 DecemberCTICC - Supporting Table F4 Entity Aged creditors - M06 December[illegible]

CTICC - Supporting Table F6 Entity Board member allowances & staff benefits - M06 December[illegible]

CTICC - Supporting Table F7 Entity monthly actuals & revised targets - M06 December

Description	Current Year 2025/26												Current Year 2025/26		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Current Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source													1		
Rental of facilities and equipment	3 932	10 812	27 990	27 876	20 224	1 602	6 914	22 134	16 807	16 000	28 789	15 430	198 508	210 605	223 437
Interest earned - external investments	1 846	1 734	1 937	2 260	1 941	1 034	1 598	1 582	1 615	1 646	1 653	27	18 873	20 524	22 423
Other revenue	6 974	20 031	32 793	25 661	23 133	4 561	3 973	25 500	21 531	22 960	22 350	34 345	243 813	258 767	274 915
Cash Receipts by Source	12 752	32 577	62 720	55 797	45 298	7 196	12 485	49 216	39 953	40 606	52 792	49 801	461 194	489 896	520 775
Other Cash Flows by Source															
Increase (decrease) in consumer deposits	19 995	17 677	23 374	(42 069)	(36 844)	8 068	(3 807)	314	(717)	3 314	896	12 352	2 553	3 598	6 040
Total Cash Receipts by Source	32 747	50 254	86 094	13 728	8 454	15 264	8 678	49 530	39 236	43 921	53 688	62 153	463 747	493 495	526 815
Cash Payments by Type															
Employee related costs	9 715	9 553	9 387	9 891	9 750	8 686	8 385	9 291	9 132	9 315	9 244	5 999	108 347	114 030	120 010
Remuneration of councillors	—	—	219	—	—	200	—	—	219	—	—	274	911	952	995
Contracted services	5 413	6 730	8 133	7 227	7 116	4 861	5 575	7 715	7 200	7 402	7 083	10 914	85 370	89 585	94 008
Transfers and grants - other	249	249	249	249	249	249	247	247	247	247	247	237	2 969	2 969	2 969
Other expenditure	13 952	18 348	18 577	18 192	18 579	11 091	12 029	20 008	18 319	19 203	18 688	33 624	220 609	232 916	245 935
Cash Payments by Type	29 329	34 881	36 565	35 560	35 694	25 087	26 236	37 261	35 118	36 167	35 263	51 047	418 207	440 452	463 917
Other Cash Flows/Payments by Type															
Capital assets	2 315	5 969	6 164	2 910	4 554	5 966	6 922	6 922	6 922	6 922	6 922	20 578	83 068	73 795	62 594
Repayment of borrowing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Cash Flows/Payments	25 433	(16 365)	3 580	(27 178)	(4 798)	(19 330)	3 180	(7 845)	(5 702)	(6 751)	(5 846)	(3 593)	(65 213)	(63 400)	(52 759)
Total Cash Payments by Type	57 077	24 485	46 309	11 291	35 451	11 723	36 339	36 339	36 339	36 339	36 339	68 033	436 062	450 847	473 752
NET INCREASE/(DECREASE) IN CASH HELD	(24 330)	25 769	39 785	2 437	(26 997)	3 541	(27 661)	13 191	2 898	7 582	17 349	(5 880)	27 685	42 647	53 063
Cash/cash equivalents at the month/year begin:	273 805	249 475	275 243	315 029	317 465	290 469	294 010	266 349	279 541	282 438	290 021	307 370	212 530	240 215	282 862
Cash/cash equivalents at the month/year end:	249 475	275 243	315 029	317 465	290 469	294 010	266 349	279 541	282 438	290 021	307 370	301 490	240 215	282 862	335 925

CTICC - Supporting Table F8a Entity capital expenditure on new assets by asset class - M06 December

Description	2024/25	Current Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Other assets	4 231	19 564	25 278	2 959	3 839	12 639	(8 800)	-69.6%	25 278
Operational Buildings	4 231	19 564	25 278	2 959	3 839	12 639	(8 800)	-69.6%	25 278
Municipal Offices	4 231	19 564	25 278	2 959	3 839	12 639	(8 800)	-69.6%	25 278
Computer Equipment	9 856	8 900	8 900	2 059	11 574	4 450	7 124	160.1%	8 900
Computer Equipment	9 856	8 900	8 900	2 059	11 574	4 450	7 124	160.1%	8 900
							-		
Furniture and Office Equipment	8 978	5 450	5 450	155	5 266	2 725	2 541	93.3%	5 450
Furniture and Office Equipment	8 978	5 450	5 450	155	5 266	2 725	2 541	93.3%	5 450
							-		
Machinery and Equipment	8 238	820	3 135	724	3 365	1 568	1 797	114.6%	3 135
Machinery and Equipment	8 238	820	3 135	724	3 365	1 568	1 797	114.6%	3 135
Total Capital Expenditure on new assets	31 303	34 734	42 763	5 897	24 044	21 382	2 663	12.5%	42 763

CTICC - Supporting Table F8b Entity capital expenditure on the renewal of existing assets by asset class -M06 December

Description	2024/25	Current Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Other assets	12 007	13 450	13 450	69	3 668	6 725	(3 057)	-45.5%	13 450
Operational Buildings	12 007	13 450	13 450	69	3 668	6 725	(3 057)	-45.5%	13 450
Municipal Offices	12 007	13 450	13 450	69	3 668	6 725	(3 057)	-45.5%	13 450
Computer Equipment	1 980	19 670	19 670	-	-	9 835	(9 835)	-100.0%	19 670
Computer Equipment	1 980	19 670	19 670	-	-	9 835	(9 835)	-100.0%	19 670
Furniture and Office Equipment	98	4 520	4 520	-	109	2 260	(2 151)	-95.2%	4 520
Furniture and Office Equipment	98	4 520	4 520	-	109	2 260	(2 151)	-95.2%	4 520
Machinery and Equipment	1 574	2 665	2 665	-	57	1 333	(1 276)	-95.7%	2 665
Machinery and Equipment	1 574	2 665	2 665	-	57	1 333	(1 276)	-95.7%	2 665
Total Capital Expenditure on renewal of existing assets	15 658	40 305	40 305	69	3 834	20 153	(16 319)	-81.0%	40 305

CTICC - Supporting Table F8c Entity expenditure on repairs and maintenance by asset class - M06 December

Description	2024/25	Current Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Other assets	15 702	13 924	13 924	635	5 385	6 962	(1 576)	-22.6%	13 304
Operational Buildings	15 702	13 924	13 924	635	5 385	6 962	(1 576)	-22.6%	13 304
Municipal Offices	15 702	13 924	13 924	635	5 385	6 962	(1 576)	-22.6%	13 304
Total Repairs and Maintenance Expenditure	15 702	13 924	13 924	635	5 385	6 962	(1 576)	-22.6%	13 304

CTICC - Supporting Table F8d Entity Depreciation by asset class - M06 December

Description	2024/25	Current Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Other assets	47 771	51 190	51 190	4 516	26 095	25 595	500	2.0%	36 367
Operational Buildings	47 771	51 190	51 190	4 516	26 095	25 595	500	2.0%	36 367
Municipal Offices	47 771	51 190	51 190	4 516	26 095	25 595	500	2.0%	36 367
Total Depreciation	47 771	51 190	51 190	4 516	26 095	25 595	500	2.0%	36 367

PART 3 – SERVICE DELIVERY PERFORMANCE

Performance assessment report – KPI's

1. Introduction

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

The 2025/26 performance scorecard is annexed on page 16.

2. Some noteworthy comments from the 2025/26 Performance Scorecard

a. Events – Number of events hosted and international events

Total number of events hosted during the period was 147, including 26 international events. The total number of events is below the target of 190, mainly due to larger events hosted which impacts on the available space to rent, however the revenue earned from these events are higher. The international event numbers are significantly above the target of 18.

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

The CTICC is committed to developing and strengthening its employees by prioritising training at all levels and for whatever skills necessary to fulfil the centre's mandate and realise its vision. The CTICC has exceeded its year-to-date target of spending 2.5% of the annual total salary cost and has spent 5.7% for the half-year. Training has been accelerated to ensure that the CTICC team is well equipped in statutory, vocational and developmental training and values-based leadership.

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

CTICC has repeatedly achieved and exceeded targeted scores for customer service, over the past few years, with the half-yearly average of 83% being achieved. It all starts from recruiting passionate staff who strives to deliver world class experiences to all our clients and delegates.

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

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

The CTICC is committed to growing its contribution in supporting broad based black economic empowerment (B-BBEE). The CTICC has excelled in sourcing 94% of the CTICC's total net spend by the end of the second quarter of 2025/26 from B-BBEE suppliers, against the target of 80%. This has been achieved through the continued focus on preferential procurement practices adopted in our supply chain management system.

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

the top three levels of management at the CTICC are currently represented by 82.1% of individuals from the designated EE group, against the target of 80%.

f. Operating Profit – Operating profit (EBITDA) achieved

The company has slightly exceeded the operating profit budgeted for the period, by achieving 101% against the target.

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

The company planned to complete or commit 55% projects by mid-year and achieved 82%.

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

The company achieved a cost coverage ratio of 9.5 times for the period against the target of 5 times, mainly due to the early cut-off of the December month-end, as creditor payments were due after the cut-off date.

PART 4: RECOMMENDATIONS:**1. Adjustment Budget**

It is recommended that the 2025/26 adjustment budget as submitted is approved as part of the parent municipality's adjustment budget by Council no later than 31 January 2026.

2. Mid-year changes to measurable performance indicators

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

[illegible]