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PART 1 - IN-YEAR REPORT: PARENT MUNICIPALITY

EXECUTIVE SUMMARY

Summary Statement of Financial Performance

Description	2016/2017 Budget R Thousand	YTD Budget R Thousand	YTD Actual R Thousand	YTD % Spend	Actual as % of Current Budget
Operating Revenue	36,882,293	9,095,924	9,473,235	104.1%	25.7%
Operating Expenditure	34,961,605	7,595,486	7,276,945	95.8%	20.8%

The summary statement of financial performance shows actual operating revenue of R9 473 million or 25.7% of the current budget and operating expenditure of R7 277 million or 20.8% of the current budget.

Details of revenue and expenditure by municipal vote are shown in Table C3 on page 7. Details of material variances and remedial action, where applicable, are shown on page 8 to page 13.

Details of revenue by source and expenditure by type are shown in Table C4 on page 14. Details of material variances and remedial action, where applicable, are shown on page 15 to page 17.

Summary Statement of Capital Budget Performance

2016/17 Budget R Thousand	YTD Budget R Thousand	YTD Actual R Thousand	YTD % Spend	Actual as % of Current Budget
6,631,744	658,299	765,363	116.3%	11.5%

The summary statement of capital budget performance shows actual capital expenditure of R765 million or 11.5% of the current budget. The year-to-date spend of R765 million represents 9.7% (R420 million) on internally-funded projects and 15.2% (R345 million) on externally-funded projects.

Details of capital expenditure categorised by municipal vote, standard classification and by funding source are shown in Table C5 on page 18. Details of material variances and remedial action, where applicable, are shown on page 19 and page 20.

Table C1: Monthly budget statement summary

The '2015/16 Audited Outcome' column in all ensuing tables are populated with pre-audited figures.

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

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	6,745,047	6,959,000	6,959,000	1,981,923	1,738,627	243,296	14.0%	6,959,000
Service charges	17,363,596	18,353,075	18,353,075	4,678,390	4,508,787	169,603	3.8%	18,353,075
Investment revenue	642,628	595,694	595,694	174,341	174,784	(442)	-0.3%	595,694
Transfers recognised - operational	3,619,257	3,802,940	4,210,812	1,077,695	1,149,001	(71,306)	-6.2%	4,210,812
Other own revenue	4,417,262	4,489,436	4,489,436	1,199,748	1,277,565	(77,817)	-6.1%	4,489,436
Total Revenue (excluding capital transfers and contributions)	32,787,790	34,200,144	34,608,016	9,112,097	8,848,763	263,334	3.0%	34,608,016
Employee costs	9,357,740	10,597,571	10,628,871	2,464,777	2,526,531	(61,754)	-2.4%	10,628,871
Remuneration of Councillors	134,637	151,063	151,063	31,084	37,546	(6,462)	-17.2%	151,063
Depreciation & asset impairment	2,117,336	2,318,441	2,318,441	530,455	579,609	(49,154)	-8.5%	2,318,441
Finance charges	751,614	895,848	895,848	172,686	172,902	(216)	-0.1%	895,848
Materials and bulk purchases	8,376,060	8,853,353	8,954,585	2,191,108	2,198,469	(7,361)	-0.3%	8,954,585
Transfers and grants	148,246	174,833	177,812	35,622	66,087	(30,465)	-46.1%	177,812
Other expenditure	9,803,642	11,554,349	11,834,986	1,851,214	2,014,342	(163,129)	-8.1%	11,834,986
Total Expenditure	30,691,275	34,545,457	34,961,605	7,276,945	7,595,486	(318,541)	-4.2%	34,961,605
Surplus/(Deficit)	2,096,516	(345,312)	(353,589)	1,835,152	1,253,277	581,875	46.4%	(353,589)
Transfers recognised - capital	2,131,537	2,177,040	2,186,477	327,433	231,141	96,292	41.7%	2,186,477
Contributions & Contributed assets	61,589	87,800	87,800	33,705	16,020	17,685	110.4%	87,800
Surplus/(Deficit) after capital transfers & contributions	4,289,641	1,919,528	1,920,688	2,196,290	1,500,438	695,852	46.4%	1,920,688
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	4,289,641	1,919,528	1,920,688	2,196,290	1,500,438	695,852	46.4%	1,920,688
Capital expenditure & funds sources								
Capital expenditure	5,489,834	6,501,277	6,631,744	765,363	658,299	107,064	16.3%	6,358,543
Capital transfers recognised	2,187,425	2,177,040	2,186,477	327,433	239,531	87,902	36.7%	2,142,179
Public contributions & donations	61,489	87,800	87,800	17,265	16,020	1,245	7.8%	85,300
Borrowing	2,441,423	2,928,696	3,005,341	344,137	285,151	58,985	20.7%	2,970,756
Internally generated funds	799,498	1,307,740	1,352,126	76,528	117,597	(41,068)	-34.9%	1,159,308
Total sources of capital funds	5,489,834	6,501,277	6,631,744	765,363	658,299	107,064	16.3%	6,358,543
Financial position								
Total current assets	11,726,952	9,170,692	11,376,291	10,742,192				11,376,291
Total non current assets	42,136,829	46,400,477	46,550,640	41,965,560				46,550,640
Total current liabilities	8,859,315	8,502,016	10,850,826	5,391,546				10,850,826
Total non current liabilities	12,153,259	14,329,528	14,335,319	12,299,611				14,335,319
Community wealth/Equity	32,851,207	32,739,626	32,740,786	35,016,595				32,740,786
Cash flows								
Net cash from (used) operating	6,058,725	4,161,843	3,755,132	497,431	628,767	131,336	20.9%	3,755,132
Net cash from (used) investing	(4,718,325)	(5,857,381)	(5,974,802)	(775,368)	(1,072,329)	(296,961)	27.7%	(5,974,802)
Net cash from (used) financing	(407,811)	2,038,733	2,038,733	(88,055)	(89,481)	(1,426)	1.6%	2,038,733
Cash/cash equivalents at the month/year end	3,199,148	1,541,117	3,151,534	2,966,480	2,799,429			3,151,534

The ensuing tables provide further explanations on the year-to-date material variances reflected in the summary table.

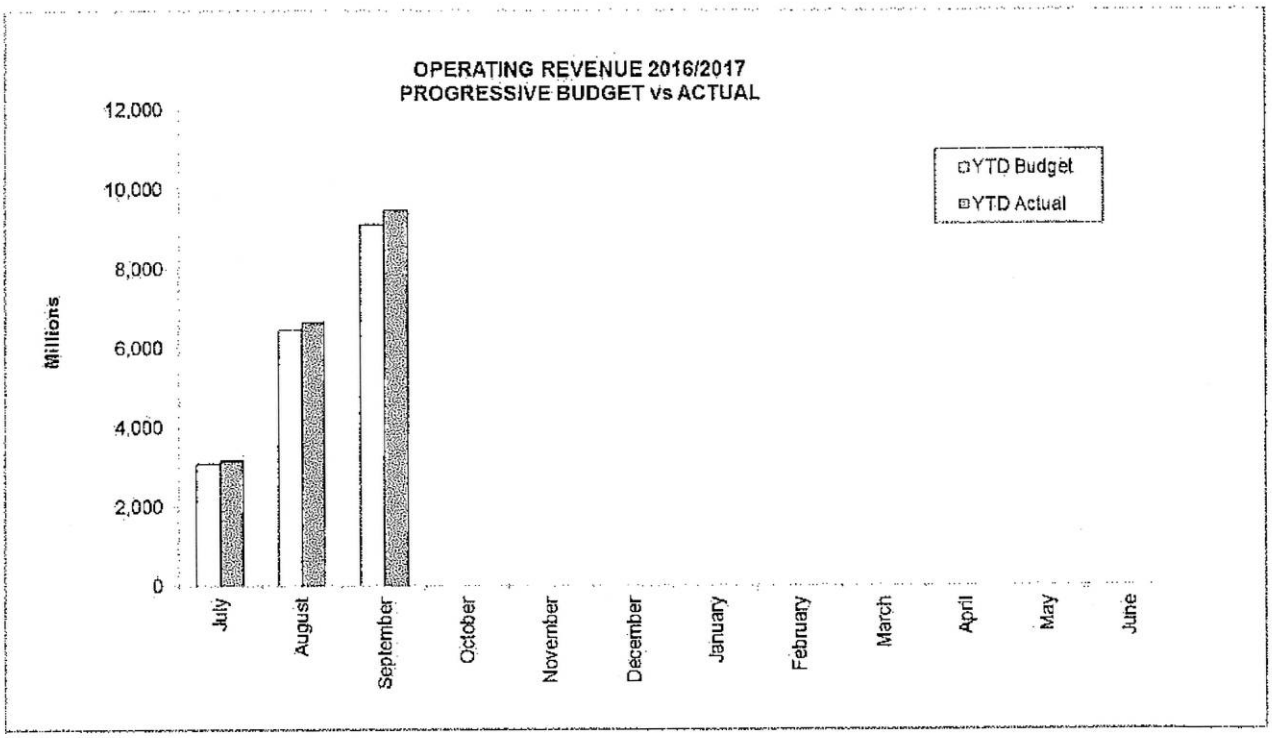
Table C2: Monthly Budget Statement - Financial Performance (standard classification)

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

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard								
Governance and administration	12,270,213	12,567,409	12,547,048	3,875,794	3,611,723	264,070	7.3%	12,547,048
Executive and council	301,714	314,012	293,652	71,994	68,250	3,744	5.5%	293,652
Budget and treasury office	11,685,985	11,971,769	11,971,769	3,760,223	3,507,103	253,121	7.2%	11,971,769
Corporate services	282,514	281,628	281,628	43,576	36,370	7,206	19.8%	281,628
Community and public safety	2,884,043	3,315,492	3,731,166	453,107	622,939	(169,832)	-27.3%	3,731,166
Community and social services	102,673	96,804	96,804	18,684	16,672	2,012	12.1%	96,804
Sport and recreation	86,704	123,770	123,770	11,503	9,709	1,794	18.5%	123,770
Public safety	1,225,034	1,194,620	1,194,620	188,267	284,789	(96,522)	-33.9%	1,194,620
Housing	1,203,138	1,605,746	2,021,420	143,661	218,749	(75,088)	-34.3%	2,021,420
Health	266,493	294,552	294,552	90,993	93,019	(2,027)	-2.2%	294,552
Economic and environmental services	2,054,199	1,904,756	1,926,474	414,863	350,401	64,462	18.4%	1,926,474
Planning and development	283,224	305,929	305,929	81,099	77,329	3,770	4.9%	305,929
Road transport	1,763,369	1,592,599	1,613,666	324,788	271,833	52,955	19.5%	1,613,666
Environmental protection	7,606	6,227	6,878	8,976	1,239	7,737	624.6%	6,878
Trading services	17,771,781	18,675,252	18,675,252	4,729,463	4,510,367	219,097	4.9%	18,675,252
Electricity	11,498,496	12,089,547	12,089,547	3,220,920	3,187,859	33,061	1.0%	12,089,547
Water	3,172,543	3,258,167	3,258,167	745,113	628,366	116,747	18.6%	3,258,167
Waste water management	1,985,565	2,079,484	2,079,484	457,229	389,746	67,483	17.3%	2,079,484
Waste management	1,115,177	1,248,054	1,248,054	306,201	304,395	1,806	0.6%	1,248,054
Other	680	2,076	2,353	8	494	(486)	-98.4%	2,353
Total Revenue - Standard	34,980,916	36,464,984	36,882,293	9,473,235	9,095,924	377,311	4.1%	36,882,293
Expenditure - Standard								
Governance and administration	5,393,765	6,359,899	6,321,067	1,377,407	1,407,830	(30,423)	-2.2%	6,321,067
Executive and council	870,962	1,119,343	1,048,209	201,438	225,336	(23,899)	-10.6%	1,048,209
Budget and treasury office	2,447,166	2,816,141	2,812,440	610,731	625,607	(14,875)	-2.4%	2,812,440
Corporate services	2,075,637	2,424,415	2,460,417	565,238	556,887	8,351	1.5%	2,460,417
Community and public safety	6,504,178	7,662,160	8,094,024	1,310,453	1,508,101	(197,648)	-13.1%	8,094,024
Community and social services	582,385	651,428	651,238	133,872	147,161	(13,289)	-9.0%	651,238
Sport and recreation	1,314,740	1,543,845	1,543,825	270,890	336,734	(65,843)	-19.6%	1,543,825
Public safety	2,486,830	2,729,102	2,738,520	425,277	442,350	(17,073)	-3.9%	2,738,520
Housing	1,249,275	1,786,141	2,201,085	246,757	327,441	(80,684)	-24.6%	2,201,085
Health	870,947	951,643	959,356	233,657	254,415	(20,758)	-8.2%	959,356
Economic and environmental services	3,425,691	3,829,922	3,852,738	742,695	785,941	(43,246)	-5.5%	3,852,738
Planning and development	756,784	879,635	879,590	181,848	205,229	(23,382)	-11.4%	879,590
Road transport	2,555,180	2,831,720	2,854,030	537,711	556,391	(18,680)	-3.4%	2,854,030
Environmental protection	113,727	118,568	119,118	23,136	24,321	(1,185)	-4.9%	119,118
Trading services	15,311,365	16,628,216	16,628,239	3,831,247	3,877,763	(46,517)	-1.2%	16,628,239
Electricity	9,340,359	10,022,681	10,022,681	2,469,111	2,511,573	(42,462)	-1.7%	10,022,681
Water	2,714,350	2,782,122	2,782,122	606,932	610,324	(3,392)	-0.6%	2,782,122
Waste water management	1,474,008	1,628,232	1,628,256	329,146	333,243	(4,098)	-1.2%	1,628,256
Waste management	1,782,647	2,195,181	2,195,181	426,059	422,624	3,435	0.8%	2,195,181
Other	56,276	65,260	65,537	15,143	15,851	(708)	-4.5%	65,537
Total Expenditure - Standard	30,691,275	34,545,457	34,961,605	7,276,945	7,595,486	(318,541)	-4.2%	34,961,605
Surplus/ (Deficit) for the year	4,289,641	1,919,528	1,920,688	2,196,290	1,500,438	695,852	46.4%	1,920,688

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

The graphs below illustrate the revenue and expenditure trend per month.



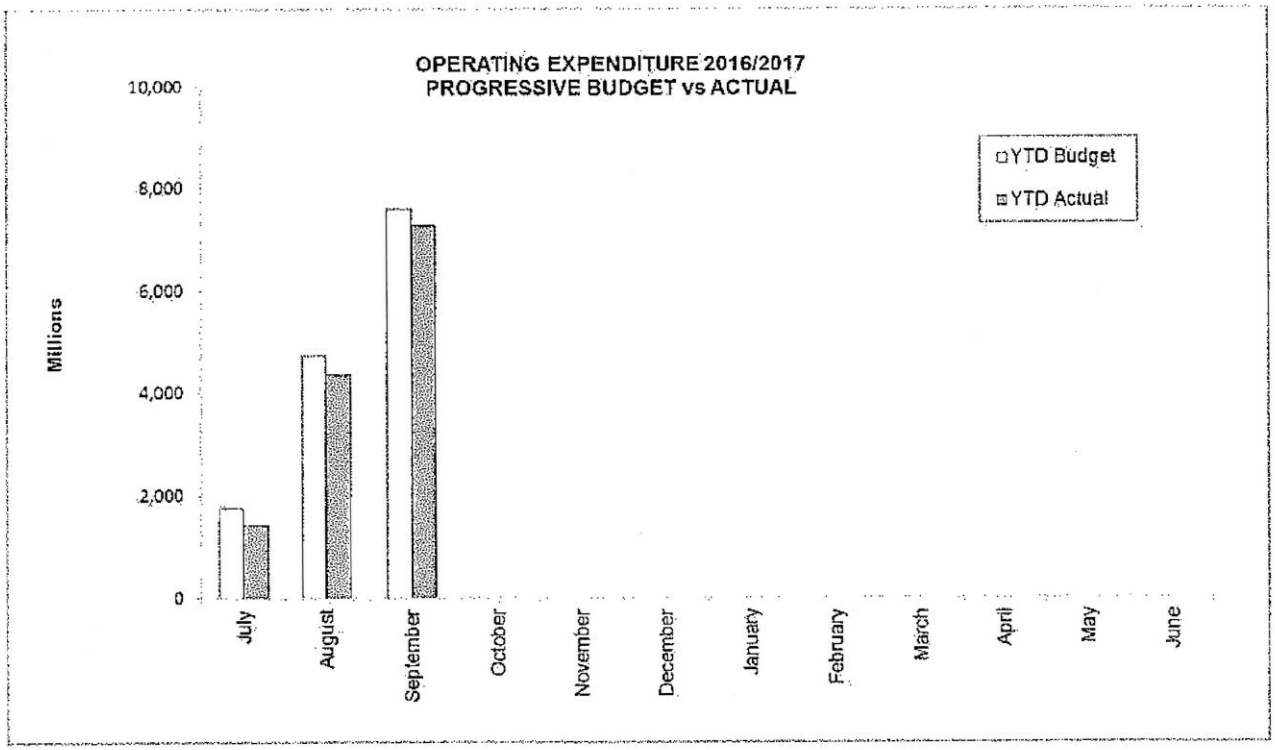


Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

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

Vote Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - City Health	527,275	570,674	570,674	153,806	158,518	(4,712)	-3.0%	570,674
Vote 2 - City Manager	886	51	333	65	212	(148)	-69.5%	333
Vote 3 - Community Services	168,043	201,433	201,433	26,366	24,276	2,091	8.6%	201,433
Vote 4 - Corporate Services & Compliance	64,264	77,336	77,336	15,244	7,612	7,632	100.3%	77,336
Vote 5 - Energy, Environmental & Spatial Planning	134,086	139,984	140,635	42,797	33,478	9,319	27.8%	140,635
Vote 6 - Finance	1,455,311	1,136,601	1,136,601	294,048	293,488	560	0.2%	1,136,601
Vote 7 - Human Settlements	1,203,134	1,605,739	2,021,414	143,660	218,749	(75,089)	-34.3%	2,021,414
Vote 8 - Rates & Other	10,602,471	11,207,217	11,207,217	3,539,491	3,285,514	253,977	7.7%	11,207,217
Vote 9 - Safety & Security	1,235,498	1,196,990	1,196,990	196,521	291,353	(94,832)	-32.5%	1,196,990
Vote 10 - Social Dev & Early Childhood Development	680	533	533	6,621	12	6,609	55532.3%	533
Vote 11 - Tourism, Events & Economic Development	27,166	27,613	27,890	6,390	4,489	1,901	42.3%	27,890
Vote 12 - Transport for Cape Town	1,761,390	1,602,394	1,602,817	317,472	267,692	49,780	18.6%	1,602,817
Vote 13 - Utility Services	17,800,712	18,698,420	18,698,420	4,730,754	4,510,530	220,224	4.9%	18,698,420
Total Revenue by Vote	**34,980,916**	**36,464,984**	**36,882,293**	**9,473,235**	**9,095,924**	**377,311**	**4.1%**	**36,882,293**
Expenditure by Vote								
Vote 1 - City Health	920,192	1,050,049	1,050,049	244,732	269,137	(24,405)	-9.1%	1,050,049
Vote 2 - City Manager	189,381	229,281	229,564	59,723	57,924	1,799	3.1%	229,564
Vote 3 - Community Services	1,566,085	1,826,771	1,826,771	326,941	403,425	(76,485)	-19.0%	1,826,771
Vote 4 - Corporate Services & Compliance	2,183,354	2,563,425	2,563,425	560,777	561,037	(259)	-0.05%	2,563,425
Vote 5 - Energy, Environmental & Spatial Planning	538,045	609,264	609,915	125,340	135,895	(10,555)	-7.8%	609,915
Vote 6 - Finance	1,892,536	2,234,102	2,234,102	501,677	504,872	(3,195)	-0.6%	2,234,102
Vote 7 - Human Settlements	1,219,300	1,748,780	2,163,724	238,401	319,137	(80,736)	-25.3%	2,163,724
Vote 8 - Rates & Other	971,040	1,076,794	1,076,794	250,285	263,549	(13,264)	-5.0%	1,076,794
Vote 9 - Safety & Security	2,549,529	2,833,419	2,833,419	446,510	464,127	(17,618)	-3.8%	2,833,419
Vote 10 - Social Dev & Early Childhood Development	178,551	206,578	206,578	35,320	36,180	(860)	-2.4%	206,578
Vote 11 - Tourism, Events & Economic Development	537,038	570,071	570,348	108,226	125,704	(17,478)	-13.9%	570,348
Vote 12 - Transport for Cape Town	2,616,468	2,932,751	2,932,745	539,346	557,603	(18,257)	-3.3%	2,932,745
Vote 13 - Utility Services	15,329,755	16,664,171	16,664,171	3,839,667	3,896,897	(57,230)	-1.5%	16,664,171
Total Expenditure by Vote	**30,691,275**	**34,545,457**	**34,961,605**	**7,276,945**	**7,595,486**	**(318,541)**	**-4.2%**	**34,961,605**
Surplus/ (Deficit) for the year	**4,289,641**	**1,919,528**	**1,920,688**	**2,196,290**	**1,500,438**	**695,852**	**46.4%**	**1,920,688**

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

Annexure B reflects actual operating expenditure per vote including internal costs incurred across votes. (Refer to charge-in and -out columns.)

The ensuing tables reflect the percentage variance for revenue and expenditure by vote, reasons for material deviations and the remedial action thereof, where required.

Table C3 (a): Material variance explanations for revenue by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - City Health	(4,712)	-3.0%	The variance is mainly due to: 1. Under-recovery on Operating Grants & Donations (Provincial Grants - Conditional), due to lower than planned expenditure on grant-funded projects - primarily on vaccines. 2. Under-recovery on Operating Grants & Donations (Provincial Grants - Unconditional), due to the misalignment of period cash flows.	A virement will be processed to adjust the cash flows. The situation monitored by the finance manager.
Vote 2 - City Manager	(148)	-69.5%	The under-recovery is mainly on an Operating Grants & Donations project (Area-based Service Delivery Model), where expenditure was incorrectly booked resulting in revenue not being recognised.	Reposting of the actuals will be done to ensure correct revenue recognition.
Vote 3 - Community Services	2,091	8.6%	The variance is a combination of under-/over-recovery within the following revenue elements: 1. Camp/Resort Fees (under), due to the incorrect processing of revenue against Rental income. 2. Rental Fixed Assets (over), due to incorrect processing of camp/resort fees revenue against Rental income. 3. Capital Grants & Donations (over), due to: a) Welmoed cemetery development being ahead of schedule. b) Upgrade Smart Park - Nomzamo Park & Atlantis where projects are progressing ahead of schedule.	Journals to rectify the incorrect processing of revenue will be processed.
Vote 4 - Corporate Services & Compliance	7,632	100.3%	The over-recovery on Revenue is mainly due to: 1. Service Charges, which relates to Broadband and Radio Trunking projects, where higher than planned revenue has been received to date. 2. Operating Grants & Donations (National - Conditional), due to recognition of grant income for the graduate intern programme earlier than anticipated. 3. Other Revenue - Skills Development Levy, where revenue was received based on claims submitted to the SETA.	Realignment of period budgets to be done.
Vote 5 - Energy, Environmental & Spatial Planning	9,319	27.8%	The over-recovery is mainly on: 1. Building Levies, due to the increase in building-related activities resulting in additional revenue. 2. Contributed assets, due to the donation of the Wolfgat Environmental Education Centre to the City.	The situation is monitored by the finance manager.
Vote 6 - Finance	560	0.2%	The variance is a combination of over-/under-recovery. 1. Rental of Facilities & Equipment (under), mainly due to the allocation of Indigent Grants and debt write-offs. 2. CIDS-Commercial (over), due to adjustments to property valuations on which CID Levies are based.	Situation is monitored and no corrective action required at present.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 7 - Human Settlements	(75,089)	-34.3%	The under-recovery is mainly on: 1. Operating Grants & Donations due to: a) Peoples Housing Process (PHP) projects, where expenditure is dependent on the rate of progress achieved by the PHP projects (these projects are all managed and controlled by communities ito the national PHP programme). It is difficult to estimate cash flow as many factors influence the rate of house construction by communities. A process of expediting PHP projects (including support) has been launched by the directorate. b) Late commencement of various feasibility studies and pre-planning on USDG projects citywide. Awaiting USDG invoice payment from PGWC. 2. Capital Grants & Donations (under), mainly due to: a) Wallacedene TRA Access Tracks, due to the misalignment of periodic budget provisions with actuals as the contractor is on site and work is progressing steadily. b) Eagle Bar IDA, due to the misalignment of periodic budget provisions as the contract will only commence in January 2017. c) SHF Earthworks, where the contractor is awaiting wayleaves before construction can commence.	The alignment of the period budgets is ongoing. Finance manager to monitor the situation.
Vote 8 - Rates & Other	253,977	7.7%	The over-recovery is a combination of under-/over-recovery. 1. Property Rates (over), due to higher than planned revenue received to date. This over-recovery covers the impact of valuation objections and appeals that resulted in the reduction of the rates billed in current/previous financial years. 2. Income Forgone (under), due to applications received and properties that qualify for rebates to date. 3. Operating Grants & Donations (over), due to the periodic budget provision on the Equitable Share not being in line with actual payment schedule.	The periodic budget provisions will be reviewed and adjusted where necessary.
Vote 9 - Safety & Security	(94,832)	-32.5%	The variance is a combination of over-/under-recovery. 1. Traffic Fines Accruals (under), due to delays in processing of fine accruals. 2. Licences and Permits (over), due to higher than planned applications received for learner licences, learner driver certificates and PDP operator certificates. 3. Fire fees (over), due to the higher than usual number of fire incidences. 4.Capital grant-funded projects (over), due to the installation of shotspotters earlier than anticipated.	No corrective action is required.
Vote 10 - Social Dev & Early Childhood Development	6,609	56532.3%	The over-recovery is mainly on Contributed Assets, due to the donation of two ECD centres in Masiphumelele to the City.	No remedial action required.
Vote 11 - Tourism, Events & Economic Development	1,901	42.3%	The over-recovery is mainly on Rental Fixed Assets, due to the hiring and utilization of facilities being higher than anticipated.	No remedial action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 12 - Transport for Cape Town	49,780	18.6%	The variance is a combination of over-/under-recovery. 1. Capital grant-funded projects (over), due to better than anticipated progress on various projects as community and other issues were resolved. Good contractors performance further contributed to this variance. 2. Busfares (over), due to an increase in ridership and improved internal control to prevent fare evasion. 3. Development Levies (over), due to higher than planned revenue relating to property development. 4.Transfers recognised - operating (under), due to delays in processing of invoices resulting in delays in recovering revenue.	Progress is being monitored.
Vote 13 - Utility Services	220,224	4.9%	The over-recovery is a combination of over-/under-recovery. A. Cape Town Electricity: 1. Electricity Service Charges (R11.03 million over), due to consumer demand, which resulted in slightly higher than anticipated sale of electricity for the period under review. 2. Service Charges-Recoveries of Infrastructure Maintenance (under), due to customer demand being lower than planned. 3. Development Levies (over), due to higher than planned demand from property developments in the City. 4. Transfers recognised - Capital (over), Electrification of backyarders projects (Bonteheuwel, Kalksteenfontein, Hanover Park Parkwood) ahead of schedule due to good contractor performance. B. Water and Sanitation: 1. Water Service Charges Revenue (R117 million over) and Sanitation Service Charges Revenue (R32 million over), where actual revenue was higher than planned as a result of sales volumes being higher than anticipated as well as the impact of the billing cycle and billing corrections. 2. Capital grant-funded projects (USDG) (over), due to the Mitchells Plain Treatment Works project and the Cape Flats Bulk Sewer project being ahead of schedule. C. Solid Waste Management: 1. Refuse Service Charges (R3.3 million under), due to lower than planned income from sale of Disposal Coupons as a result of lower demand from external contractors. 2. Forfeited Retentions and Penalties (over), due to unforeseen retention amount not being paid to vendors / contractors. 3. Interest Earned-Outstanding Debtors (over), due to debtors in arrears being higher than planned.	The situation is monitored by the respective finance managers and cash flow will be amended, where necessary.

Table C3 (b): Material variance explanations for expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 1 - City Health	(24,405)	-9.1%	The main contributors to the variance are: 1. Employee-related costs, due to the turnaround time in filling vacancies and staff appointed at lower than budgeted total cost to company, largely iro grant-funded positions. 2 General Expenses, largely due to delays in finalising invoices for vaccines and security services.	The recruitment and selection process is on-going. Invoices and payments are being followed up on; cash flows will be amended where required.
Vote 2 - City Manager	1,799	3.1%	The over-expenditure is largely due to higher than anticipated expenditure for graphic design services and communication initiatives for various campaigns as well as expenditure incurred on the screening intervention for capital projects. This in turn resulted in the misalignment of period budgets with the actual expenditure.	Alignment of the period budget is underway and the finance manager is monitoring the situation.
Vote 3 - Community Services	(76,485)	-19.0%	The variance is largely due to under expenditure on: 1. Employee-related costs, due to the turnaround time in filling of vacancies largely iro grant-funded vacancies and difficulties experienced in attracting suitably skilled staff. The misalignment of the period budget with the anticipated appointment of seasonal workers further contributed to this under expenditure. 2. Contracted Services, due to: a) Delays in finalisation of the grass cutting tender. b) Slower than anticipated progress on major construction projects, due to delays in the planning phase. 3.General Expenses, largely due to: a) Lower than anticipated expenditure on cleaning cost, which is demand driven. b) Lower than planned expenditure on Fuel, due to the lower fuel price. c) Security Services, due to service providers being paid in the ensuing month.	Seasonal workers are appointed as and when departments require additional labour. Normal quotation processes have been initiated wrt the grass cutting tender. Alignment of the period budget is underway.
Vote 4 - Corporate Services & Compliance	(259)	-0.05%	Immaterial variance.	No remedial action required.
Vote 5 - Energy, Environmental & Spatial Planning	(10,555)	-7.8%	The variance reflects against Depreciation and is due to the reclassification of public open spaces to non-depreciable land, which resulted in an adjustment and reversal of prior depreciation charges.	A review of the depreciation provisions will be undertaken during the mid year review and adjustments budget process.
Vote 6 - Finance	(3,195)	-0.6%	The variance is largely due to under expenditure on Employee-related costs resulting from the turnaround time in filling of vacancies and the impact of the internal filling of vacant posts.	The recruitment and selection process is on-going. The directorate had 116 vacancies as at 30 September 2016. Thirty seven positions (21 internal and 16 external) were filled with twenty four terminations processed for September 2016.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 7 - Human Settlements	(80,736)	-25.3%	This variance is a combination of under/over expenditure. 1. Employee-related costs (under), due to the turnaround time in filling mostly grant-funded vacancies. 2. Other Materials (under), due to lower than anticipated expenditure for informal housing kits, which is linked to fire-related incidents. 3. Contracted Services (under), due to the misalignment of the period budget relating to the citywide Top Structures project, Manenberg CRU project and Thermal Efficiency Retrofit project. 4. Other Expenditure, largely due to: a) Lower than anticipated rate of expenditure on Peoples Housing Process (PHP) projects, which is difficult to estimate per month as many factors influence the rate of house construction by communities. These projects are all managed and controlled by communities ito the national PHP programme. b) Subsidy on Homeowners Redemption, which is lower than planned and depends on the number of successful applications received for housing rebates. c) Indigent Relief (over), due to higher than anticipated applications for indigent relief received to date.	The recruitment and selection is on-going. Currently 88% of all positions are filled while 12% posts are vacant, which represents 104 positions of the directorate's total staff compliment. The finance manager will monitor the situation and cash flows will be amended where necessary.
Vote 8 - Rates & Other	(13,264)	-5.0%	The variance is largely due to lower than planned expenditure on Indigent Relief: Refuse and Water, which is linked to the number of applications received.	The finance manager will monitor the situation.
Vote 9 - Safety & Security	(17,618)	-3.8%	The variance is mainly on: 1. Employee-related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts. 2. General Expenses (under), largely due to: a) Backlog in the delivery of uniforms, due to delays in the finalisation of the uniform tender. b) Lower than anticipated fuel consumption, due to the down time of vehicles while being repaired. c) Lower than anticipated expenditure on security- and helicopter services for fire fighting, which only runs from the beginning of December until the end of April each year.	The recruitment and selection process is ongoing. Alignment of period budgets is ongoing. Finance manager to monitor the situation.
Vote 10 - Social Dev & Early Childhood Development	(860)	-2.4%	Immaterial variance.	No remedial action required.
Vote 11 - Tourism, Events & Economic Development	(17,478)	-13.9%	The variance is mainly on: 1. Depreciation and Asset Impairment, due to the writing back of depreciation charges of land linked to the incorrect asset class. The land has since been correctly classified and the depreciation charges were reversed. 2. Employee-related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts.	Cash flows to be amended with actual expenditure, where necessary.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Transport for Cape Town	(18,257)	-3.3%	The variance is a combination of under-/over expenditure. 1. Employee-related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts. 2. Depreciation (under), where expenditure is largely linked to the capitalisation rate of assets and the underspending on the capital budget. 3. Contracted Services (over), largely due to the payment of maintenance and servicing of MyCiTi buses, which was not budgeted for. Due to the contractual clarities on 9 m buses under the VO contract, it was not explicitly clear as to who'll bear the cost of maintenance once the maintenance cover lapsed.	The recruitment and selection process is on-going. Expenditure trends are monitored on an ongoing basis by the finance manager and corrective action undertaken where required. Savings identified within the directorate will be utilised to fund the shortfall on maintenance costs.
Vote 13 - Utility Services	(57,230)	-1.5%	The variance is a combination of under/over expenditure. 1. Employee-related costs (under), due to misalignment of the period budget with the actual expenditure trend iro non-permanent staff. Delays in the initial appointment of apprentices further contributed to this variance. 2. Bulk purchases a) Bulk Water (over), largely due to the non-alignment of the period budget with the actual expenditure. b) Bulk Electricity (under), due to seasonal fluctuations and lower consumer demand. 3. Contracted Services (under) due to: a) Lower than planned expenditure on the re-active component of R&M, delays in the initial implementation of planned R&M projects and the Enterprise Asset Management programme within the Cape Town Electricity department. b) Lower than planned expenditure on haulage costs for transportation of refuse, due to delays in awarding the tender. The costs is currently reflected under Bulk Refuse. 4. Other Expenditure (under) mainly on: a) R&M-related expenditure items (reactive component), which are of an adhoc nature and difficult to plan accurately as well as the delays of invoices from service providers. b) Fuel (under), due to lower requirements for the gas turbine, the impact of price fluctuations and usage. c) Hire charges, due to lesser demand for hiring of streetsweeping machines as the City has purchased its own equipment. 5. Other Materials (over), largely due to the incorrect posting of refuse bags against Materials General instead of Cleaning-related Costs.	Alignment of period budgets is ongoing and corrective action taken where required. The departmental finance managers are monitoring the situation.

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	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	6,745,047	6,959,000	6,959,000	1,981,923	1,738,627	243,296	14.0%	6,959,000
Property rates - penalties & collection charges	–	–	–	–	–	–	-	–
Service charges - electricity revenue	11,198,441	11,807,918	11,807,918	3,154,478	3,143,439	11,039	0.4%	11,807,918
Service charges - water revenue	2,984,859	3,066,664	3,066,664	707,669	589,712	117,956	20.0%	3,066,664
Service charges - sanitation revenue	1,534,981	1,628,277	1,628,277	365,218	332,537	32,681	9.8%	1,628,277
Service charges - refuse revenue	1,090,550	1,232,929	1,232,929	297,870	301,200	(3,330)	-1.1%	1,232,929
Service charges - other	554,766	617,287	617,287	153,154	141,898	11,256	7.9%	617,287
Rental of facilities and equipment	350,954	383,550	383,550	93,228	91,103	2,125	2.3%	383,550
Interest earned - external investments	642,628	595,694	595,694	174,341	174,784	(442)	-0.3%	595,694
Interest earned - outstanding debtors	221,609	284,710	284,710	61,574	62,447	(873)	-1.4%	284,710
Dividends received	–	–	–	–	–	–	-	–
Fines	1,088,073	1,055,743	1,055,743	155,716	263,974	(108,258)	-41.0%	1,055,743
Licences and permits	41,494	27,893	27,893	11,400	6,973	4,427	63.5%	27,893
Agency services	183,260	153,993	153,993	42,253	42,250	4	0.01%	153,993
Transfers recognised - operational	3,619,257	3,802,940	4,210,812	1,077,695	1,149,001	(71,306)	-6.2%	4,210,812
Other revenue	2,405,372	2,504,046	2,504,046	835,577	809,693	25,884	3.2%	2,504,046
Gains on disposal of PPE	126,501	79,500	79,500	–	1,125	(1,125)	-100.0%	79,500
Total Revenue (excluding capital transfers	32,787,790	34,200,144	34,608,016	9,112,097	8,848,763	263,334	3.0%	34,608,016
Expenditure By Type								
Employee related costs	9,357,740	10,597,571	10,628,871	2,464,777	2,526,531	(61,754)	-2.4%	10,628,871
Remuneration of councillors	134,637	151,063	151,063	31,084	37,546	(6,462)	-17.2%	151,063
Debt impairment	1,898,476	2,003,203	2,003,203	299,488	299,376	112	0.04%	2,003,203
Depreciation & asset impairment	2,117,336	2,318,441	2,318,441	530,455	579,609	(49,154)	-8.5%	2,318,441
Finance charges	751,614	895,848	895,848	172,686	172,902	(216)	-0.1%	895,848
Bulk purchases	8,073,336	8,515,180	8,515,180	2,104,259	2,112,227	(7,968)	-0.4%	8,515,180
Other materials	304,724	338,172	439,405	86,849	86,242	606	0.7%	439,405
Contracted services	3,421,785	4,396,163	4,677,543	545,611	621,720	(76,109)	-12.2%	4,677,543
Transfers and grants	148,246	174,833	177,812	35,622	66,087	(30,465)	-46.1%	177,812
Other expenditure	4,475,263	5,154,983	5,154,240	1,006,115	1,093,247	(87,132)	-8.0%	5,154,240
Loss on disposal of PPE	8,118	–	–	–	–	–	-	–
Total Expenditure	30,691,275	34,545,457	34,961,605	7,276,945	7,595,486	(318,541)	-4.2%	34,961,605
Surplus/(Deficit)	2,096,516	(345,312)	(353,589)	1,835,152	1,253,277	581,875	46.4%	(353,589)
Transfers recognised - capital	2,131,537	2,177,040	2,186,477	327,433	231,141	96,292	41.7%	2,186,477
Contributions recognised - capital	61,488	87,800	87,800	17,265	16,020	1,245	7.8%	87,800
Contributed assets	100	–	–	16,440	–	16,440	100.0%	–
Surplus/(Deficit) after capital transfers & contributions	4,289,641	1,919,528	1,920,688	2,196,290	1,500,438			1,920,688
Taxation	–	–	–	–	–			–
Surplus/(Deficit) after taxation	4,289,641	1,919,528	1,920,688	2,196,290	1,500,438			1,920,688
Attributable to minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	4,289,641	1,919,528	1,920,688	2,196,290	1,500,438			1,920,688
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	4,289,641	1,919,528	1,920,688	2,196,290	1,500,438			1,920,688

The ensuing tables reflect the percentage variance for revenue by source and expenditure by type, reasons for material deviations and the remedial action thereof, where required.

Table C4 (a): Material variance explanations for revenue by source

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Property rates	243,296	14.0%	The over-recovery is a combination of over-/under recovery. 1. Property Rates (over), due to higher than planned revenue received to date. This over-recovery covers the impact of valuation objections and appeals that resulted in the reduction of the rates billed in current/previous financial years. 2. Income Forgone (under), due to the applications received and properties that qualify to date.	The situation is monitored.
Service charges - electricity revenue	11,039	0.4%	The over-recovery is mainly due to consumer demand and seasonal fluctuations, which resulted in slightly higher than planned sale of electricity for the period under review.	Current trends are monitored and corrective action will be undertaken, if necessary.
Service charges - water revenue	117,956	20.0%	The variance is mainly on Water Sales, due to the impact of billing cycles, billing corrections, and consumer demand/consumption being higher than planned during the period.	No corrective actions required. The situation is monitored and alignment of the period budget will be undertaken where necessary.
Service charges - sanitation revenue	32,681	9.8%	The variance is mainly on Sewerage Sales. The charges on sewerage are demand driven and linked to water consumption and the factors influencing water consumption.	No corrective actions required. The situation is monitored and alignment of the period budget will be undertaken where necessary.
Service charges - refuse revenue	(3,330)	-1.1%	The under-recovery is mainly on Disposal Coupons, due to lower than planned demand for coupons for the period.	No corrective actions required. The situation is monitored and will be reviewed during the mid-year review.
Service charges - other	11,256	7.9%	The variance is a combination of over-/under-recovery on various revenue elements in this category. 1. Service Charges-Infrastructure (over), mainly due to higher than planned income received on Broadband and Radio Trunking Services. 2. Busfares-Transit products (over), due to higher than planned demand/usage of services and improved internal controls to prevent fare evasion. 3. Camp/Resort Fees (under) within Community Services, due to revenue incorrectly booked against the Rental Income revenue element. 4. Fire fees (over), due to a higher number of fire incidences than planned. 5. Recoveries of Infrastructure Maintenance (under) within Cape Town Electricity, due to consumer demand being lower than planned.	Current trends are monitored and corrective action will be undertaken, if necessary. Journal entries will be processed to correct the incorrect booking of Camp/Resort Fees against Rental Income.
Rental of facilities and equipment	2,125	2.3%	The variance is a combination of over-/under-recovery within the following directorates: 1. TEED (over), due to the hiring of facilities being higher than planned. 2. Community Services (over), due to income for Camping Fees incorrectly booked against Rental Income. 3. Finance (under), due to the allocation of Indigent grants and debt write-offs.	Current trends are monitored and corrective action will be undertaken, if necessary. Incorrect booking of Camp/Resort Fees revenue under investigation. Corrective actions will be undertaken as soon as the problem is identified.
Interest earned - external investments	(442)	-0.3%	The under-recovery is largely due to interest received as a result of lower than anticipated current cash and investment fund balances.	No corrective actions required.
Interest earned - outstanding debtors	(873)	-1.4%	The variance is a combination of an under-recovery on Property Rates debtors and over-recovery on arrears for Electricity, Water & Sanitation and Solid Waste debtors. This is linked to the debtors payment ratio.	No corrective actions required.
Dividends received	-	-	-	-
Fines	(108,258)	-41.0%	The under-recovery is mainly on Traffic Fines Accruals, due to delays in processing monthly accruals, resulting in the misalignment of the period budget and actuals to date.	A review of periodic budget provisions will be done.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Licences and permits	4,427	63.5%	The over-recovery is mainly within Safety & Security, due to the higher than estimated applications received for learner licences, learner driver certificates and PDP operator certificates and higher than anticipated income received for Transport-related permits.	No corrective action required.
Agency services	4	0.01%	Immaterial variance.	-
Transfers recognised - operational	(71,306)	-6.2%	The variance is a combination of over-/under-recovery and is mainly within: 1. Human Settlements (R66.7 million under), due to: a) PHP (Peoples Housing Process) projects, where expenditure is dependent on the rate of progress achieved by PHP projects (these projects are all managed and controlled by communities ito the national PHP programme). It is difficult to estimate cash flow as many factors influence the rate of house construction by communities. A process of expediting PHP projects (including support) has been launched by the directorate. b) Late commencement of various feasibility studies and pre-planning on USDG projects citywide. Awaiting USDG invoice payment from PGWC. 2. Transport for Cape Town (R18.7 million under), due to delays in processing invoices resulting in delays in recovery of revenue. 3. Health (R4.5 million under), due to: a). Under-recovery on Provincial Grants (Conditional) as a result of lower than planned expenditure on vaccines. b). Under-recovery on Provincial Grants (Unconditional) as a result of period budget provisions not aligned with actual expenditure trend. 4. Rates (R15 million over), due to periodic budget provision in respect of the Equitable Share not being in line with actual payment received.	The situation is monitored by the respective financial managers. Corrective actions will be undertaken and the periodic budget will be reviewed where necessary.
Other revenue	25,884	3.2%	The main contributors to this over-recovery are: 1. Development Levies/BICL within the Transport for Cape Town directorate, Cape Town Electricity department and Water & Sanitation department, due to higher than estimated revenue from development levies received from property developers. 2. Salvaged items, due to the higher than estimated revenue received from the sale of scrapped and salvaged items. 3. Skills Development Levy, due to the payment of claims submitted being more than planned to date.	The situation is monitored.
Gains on disposal of PPE	(1,125)	-100.0%	The under-recovery is mainly within the Corporate Services & Compliance directorate and the Water & Sanitation department and relates to the sale of plant and equipment, which is difficult to plan accurately per monthly cycles.	The situation is monitored.

Table C4 (b): Material variance explanations for expenditure by type

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Employee related costs	(61,754)	-2.4%	The variance is mainly due to: 1. The turnaround time in the filling of vacancies mainly on grant-funded positions. 2. The appointment of seasonal workers and temporary staff, which depends on peak seasons and line departments' capacity requirements.	The City had 2 508 vacancies as at 30 September 2016. As from 1 July 2016 to date, 740 positions were filled (411 internal and 329 external), with 296 terminations processed. The filling of vacancies is on-going and seasonal staff are appointed as required. Savings realised to date have been set aside and ring-fenced within investment accounts to address corporate initiatives and commitments.
Remuneration of councillors	(6,462)	-17.2%	The variance is largely due to councillor increases not yet finalised and approved by the Minister of Co-corporative Governance & Traditional Affairs and Council.	Councillor increases to be implemented retrospectively from 1 July 2016 when approved.
Debt impairment	112	0.04%	Immaterial variance.	-
Depreciation & asset impairment	(49,154)	-8.5%	The variance is largely influenced by the capitalisation rate of assets, which depends on the progress and completion of capital projects. The write-back of depreciation on land further contributed to the variance.	The situation is monitored by the respective finance manager and adjustments will be made during the January 2017 adjustments budget.
Finance charges	(216)	-0.1%	Immaterial variance.	-
Bulk purchases	(7,968)	-0.4%	The variance reflects on the following elements: 1. Bulk Water (under), largely due to the non-alignment of the period budget with the actual expenditure. 2. Bulk Electricity (under), due to seasonal fluctuations and consumer demand.	The situation is monitored by the respective finance manager. A review of the period budget is underway.
Other materials	606	0.7%	Immaterial variance.	-
Contracted services	(76,109)	-12.2%	The variance is largely due to: 1. Delays in the finalisation of the grass cutting tender. 2. Lower than planned anticipated expenditure on R&M and other projects. 3. Delays in implementation of the haulage tender for the transportation of refuse as well as delays in submission of invoices from service providers/suppliers. 4. Misalignment of the period budget on various housing top structures projects, Manenberg CRU projects and Thermal Efficiency Retrofit projects.	The situation is monitored by the respective finance manager. A review of the period budget is on-going and further amendments will be undertaken during the January 2017 adjustments budget.
Transfers and grants	(30,465)	-46.1%	The variance is largely due to delays in submission of invoices to the Western Cape Government for the allocation of USDG funds in support of delivery of the Integrated Human Settlements related services on Provincial land.	The situation is monitored by the respective finance manager. A review of the period budget is underway.
Other expenditure	(87,132)	-8.0%	The variance is largely on: 1. Chemicals, due to the lower than anticipated spend on chemicals, which is demand driven and dependent on climatic changes. 2. Fuel, due to lower than anticipated YTD fuel cost resulting from price fluctuations, stricter control measure put in place to curb expenditure and lower fuel requirements for the gas turbines to generate electricity. 3. Cleaning costs, largely due to the incorrect booking of refuse bag expenditure against materials. 4. Peoples Housing Process (PHP) payments, due to the lower than anticipated rate of expenditure on PHP projects, which is difficult to estimate per month as many factors influence the rate of house construction by communities. 5. Various R&M related expenditure items, due to lower than anticipated expenditure on re-active maintenance , which is difficult to plan accurately. 6. Indigent Relief, which is lower than planned and is linked to the number of applications received. 7. Subsidy on Homeowners Redemption, which is based on successful rebate applicants. 8. Hire charges, due to lesser demand for hiring of streetsweeping machines as the City has purchased its own equipment.	The situation is monitored by the respective finance manager. A review of the period budget is on-going.
Loss on disposal of PPE	-	-	-	-

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

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

Vote Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - City Health	17,122	37,520	39,458	1,438	1,148	290	25.2%	39,350
Vote 2 - City Manager	16,926	17,048	17,962	3,072	3,528	(456)	-12.9%	17,892
Vote 3 - Community Services	193,009	186,340	189,644	20,425	17,358	3,067	17.7%	185,444
Vote 4 - Corporate Services & Compliance	448,054	386,908	399,515	19,789	24,728	(4,938)	-20.0%	398,460
Vote 5 - Energy, Environmental & Spatial Planning	62,977	61,359	61,630	1,570	4,805	(3,235)	-67.3%	57,363
Vote 6 - Finance	39,080	146,866	149,871	11,503	14,728	(3,225)	-21.9%	149,685
Vote 7 - Human Settlements	336,606	499,542	527,855	21,638	28,692	(7,054)	-24.6%	440,876
Vote 8 - Rates & Other	-	-	-	-	-	-	-	-
Vote 9 - Safety & Security	149,895	132,043	132,056	19,123	7,514	11,609	154.5%	131,016
Vote 10 - Social Dev & Early Childhood Development	15,660	17,460	17,460	5,969	4,100	1,869	45.6%	17,410
Vote 11 - Tourism, Events & Economic Development	40,824	42,160	42,242	8,656	6,003	2,653	44.2%	42,169
Vote 12 - Transport for Cape Town	1,424,447	1,442,311	1,505,466	256,788	206,107	50,681	24.6%	1,538,432
Vote 13 - Utility Services	2,743,234	3,528,831	3,548,586	395,392	339,589	55,804	16.4%	3,340,444
Total Capital Expenditure	5,489,834	6,501,277	6,631,744	765,363	658,299	107,064	16.3%	6,358,543
Capital Expenditure - Standard Classification								
Governance and administration	520,726	571,966	585,198	38,169	44,355	(6,186)	-13.9%	582,936
Executive and council	45,771	39,349	40,803	7,552	4,890	2,662	54.5%	38,822
Budget and treasury office	15,367	15,997	16,121	1,653	1,220	433	35.5%	15,935
Corporate services	459,588	516,620	528,274	28,963	38,245	(9,282)	-24.3%	528,180
Community and public safety	770,004	936,453	970,577	79,197	63,421	15,776	24.9%	879,360
Community and social services	85,337	69,742	73,331	10,191	3,547	6,644	187.3%	69,824
Sport and recreation	142,704	146,513	148,285	18,747	17,716	1,031	5.8%	147,836
Public safety	187,892	185,098	185,517	27,180	12,318	14,862	120.7%	185,255
Housing	336,949	499,511	527,924	21,641	28,692	(7,051)	-24.6%	440,945
Health	17,122	33,490	35,520	1,438	1,148	290	25.2%	35,520
Economic and environmental services	1,529,423	1,534,557	1,597,914	261,604	216,011	45,593	21.1%	1,626,282
Planning and development	58,135	70,524	70,660	4,573	9,728	(5,155)	-53.0%	66,062
Road transport	1,454,254	1,446,117	1,511,337	256,885	206,282	50,603	24.5%	1,544,304
Environmental protection	17,034	15,916	15,916	145	-	145	100.0%	15,916
Trading services	2,669,181	3,458,301	3,478,056	386,392	334,513	51,880	15.5%	3,269,944
Electricity	1,016,911	1,535,812	1,541,511	152,193	163,934	(11,740)	-7.2%	1,351,528
Water	719,005	883,225	903,112	108,838	58,544	58,294	115.3%	889,233
Waste water management	680,773	800,774	791,039	106,613	91,268	15,345	16.8%	790,789
Waste management	252,491	237,491	242,393	18,748	28,766	(10,019)	-34.8%	238,393
Other	500	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	5,489,834	6,501,277	6,631,744	765,363	658,299	107,064	16.3%	6,358,543
Funded by:								
National Government	2,030,302	2,079,122	2,079,122	320,721	234,394	86,327	36.8%	2,089,697
Provincial Government	156,729	97,918	107,356	6,712	5,137	1,574	30.6%	52,483
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	333	-	-	-	-	-	-	-
Transfers recognised - capital	2,187,425	2,177,040	2,186,477	327,433	239,531	87,902	36.7%	2,142,179
Public contributions & donations	61,486	87,800	87,800	17,265	16,020	1,245	7.8%	88,300
Borrowing	2,441,423	2,928,696	3,005,341	344,137	285,151	58,985	20.7%	2,970,756
Internally generated funds	799,498	1,307,740	1,352,126	76,528	117,597	(41,068)	-34.9%	1,159,308
Total Capital Funding	5,489,834	6,501,277	6,631,744	765,363	658,299	107,064	16.3%	6,358,543

The ensuing tables reflect the percentage variance for capital expenditure by vote as well as reasons for material deviations and the remedial action thereof, where required.

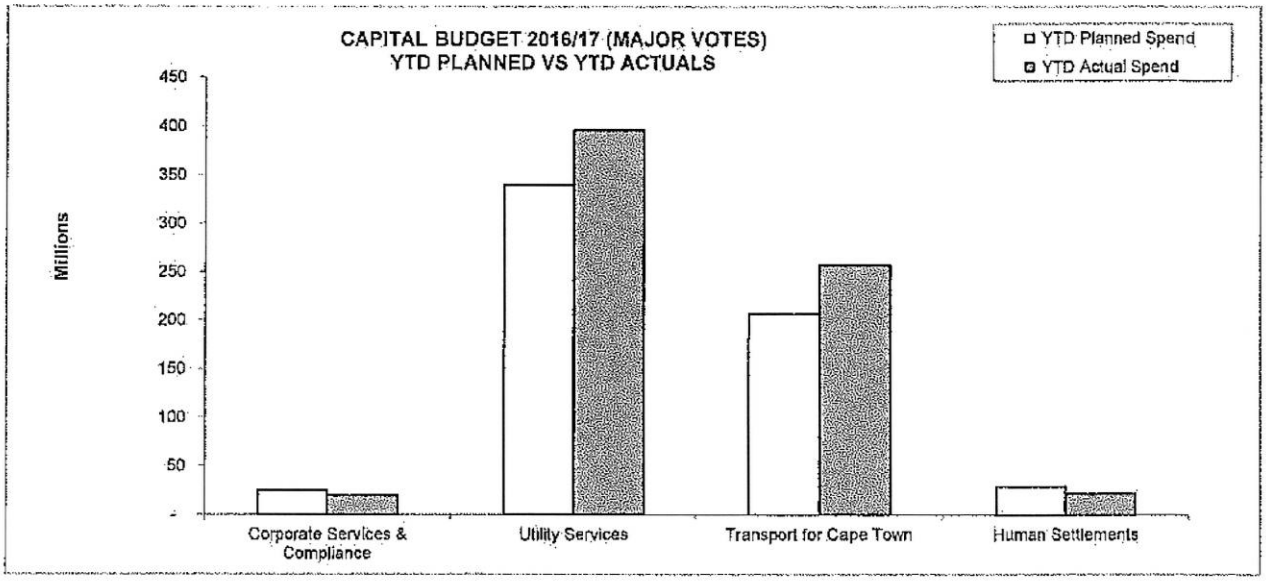
Table C5 (a): Material variance explanations for capital expenditure

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 1 - City Health	290	25.2%	The variance is mainly due to equipment that was delivered ahead of schedule iro the following projects: 1. Furniture, Tools and Equipment, and 2. National Core Standards Compliance.	The cash flows will be reviewed and adjusted where necessary during the January 2017 adjustments budget.
Vote 2 - City Manager	(456)	-12.9%	Integrated Communications Branding and Marketing 1. Replacement of Equipment: The delivery of laptops is delayed by three months. 2. Replacement of Furniture: Awaiting relevant furniture tenders to be in place before placing orders. Trade and Investment 1. Replacement Furniture and Equipment: The project has been reprioritised within the directorate as the additional office equipment requirements have been identified in the Integrated Communications Branding and Marketing department.	Integrated Communications Branding and Marketing 1. Expected delivery date is mid-October 2016. Following up with vendor. 2. Departments were advised to do RFQs for furniture requirements. Trade and Investment 1. Virement of R331 500 to CPX.0003389-F1: Furniture and office Equipment is being processed; orders will be placed thereafter.
Vote 3 - Community Services	3,067	17.7%	City Parks: The positive variance is due to good contractor performance iro the following projects: 1. Welmoed Cemetery Development 2. Upgrade Smart Park - Nomzamo Park 3. Upgrade Smart Park - Atlantis Library & Information Services: 1. Books, Periodicals & Subscriptions: Orders were delivered earlier than anticipated.	None required.
Vote 4 - Corporate Services & Compliance	(4,938)	-20.0%	Dark Fibre Broadband Infrastructure: Project delayed due to protracted tender process and wayleave approval process.	Cash flows will be amended in the January 2017 adjustments budget.
Vote 5 - Energy, Environmental & Spatial Planning	(3,235)	-67.3%	1. Imizamo Yethu Sporting Precinct & Upgrade and Pampoenkraal Heritage site projects progress delayed, due to poor contractor performance. 2. Filing Space and Systems: Filing System is behind schedule as a result of the delays experienced with the tender process of the Corporate Services directorate. 3. E-Systems Enhancements: Delays in sourcing contractors have resulted in the project being slightly behind schedule.	1. Letter of intent to terminate was issued to contractor for Imizamo Yethu. Contractor commenced works at end of 14 day remedy period. Line department is evaluating the contractor's ability to complete works or if the tender should be terminated. The contractor for the Pampoenkraal project has submitted written communication on how he intends to speed up the rate of progress, which will be carefully monitored. 2. Purchase order was created and contractor has started manufacturing. This will take about 10 weeks and installation will only be done by end November 2016. 3. Cash flows will be amended during the January 2017 adjustment budget.
Vote 6 - Finance	(3,225)	-21.9%	1. Basement Parking & Access: Building construction is 2-3 months behind schedule, due to poor contractor performance. 2. Electronic Workflow: Original cash flows are misaligned.	1. The City has requested that the contractor accelerates the implementation rate. Project manager will monitor progress. 2. Contractor now on track to complete by 30 June 2017. Cash flows to be amended in the January 2017 adjustments budget.
Vote 7 - Human Settlements	(7,054)	-24.6%	The variance relates to various projects including: 1. Incremental Development Area - False Bay: Cash flow is misaligned. Tender in appeal period. 2. Langa Hostels CRU Project- Special Quarters: The existing term tender could not be utilised resulting in delays in implementation. It is anticipated that consultants will be appointed by February 2017. 3. Backyard Water Dispensing & Management: Slight delay in the tender process. Consultant has now been appointed.	Cash flows to be amended in the January 2017 adjustments budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 8 - Rates & Other	–	-		
Vote 9 - Safety & Security	11,609	154.5%	Delivery and installation of items earlier than anticipated due to availability of stock by suppliers in respect of the following projects: a) Shotspotter Installation; b) Harden Emergency Response vehicle; c) Vehicle Replacement; and d) Radios.	Ongoing monitoring of project progress and monitoring.
Vote 10 - Social Dev & Early Childhood Development	1,869	45.6%	Construct ECD Centres-Delft: Ahead of schedule, due to good contractor performance.	Monitor and complete project within set timeframe.
Vote 11 - Tourism, Events & Economic Development	2,653	44.2%	The major variances are as follows: 1. Upgrading of City Hall: Advanced Payment Guarantee from contractor was received earlier than anticipated. 2. Upgrade of Good Hope Centre: Project ahead of schedule, due to good contractor performance.	Cash flows will be adjusted in the January 2017 adjustments budget.
Vote 12 - Transport for Cape Town	50,681	24.6%	The positive variance is a reflection of the number of projects that were ready for implementation at the start of the financial year, and the good progress made by Transport for Cape Town's contractors to date.	Some budget adjustments will need to be made in the January 2017 adjustments budget in order to ensure that the budget for the higher spending projects is adequate.
Vote 13 - Utility Services	55,804	16.4%	The directorate is currently ahead of planned spend, due to good contractor performance and implementation being much faster than originally planned for Iro certain projects. Refer below for further comments per department.	There is on-going ED engagements with Line Directors and Project Managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective actions are processed timeously. Refer below for further comments per department.
Utility Services Support	(0)	-0.1%	Immaterial variance.	None.
Water & Sanitation	73,639	51.9%	The positive variance is due to good contractor performance and faster than planned implementation on the following projects: a) Completion of Cape Flats III Bulk Sewer project, b) Meter Replacement Programme, and c) Cape Flats WWWTW - Refurbishment.	Project managers will continue to closely monitor and track all projects and tenders.
Solid Waste Management	(10,019)	-34.8%	Plant & Vehicles- Replacement: There has been protracted delays in negotiation of the streetsweepers, which has impacted the expected delivery date and planned cash flow.	Project managers will continue to closely monitor and track all projects and tenders. Expected delivery of streetsweepers is now end October 2016.
Cape Town Electricity	(7,816)	-4.6%	The negative variance is mainly due to delayed implementation on the following projects: 1. City Depot: Contractor is 26 days behind schedule, due to unforeseen underground conditions found during demolition, as well as experiencing access problems to some areas, which still require demolition. Demolition can only commence after unstable neighbouring property walls are supported. 2. Bloemhof Stores: Project implementation is delayed, due to the protracted tender process. Project is 18% complete.	1. Contractor will attempt to make up time. 2. Construction work is progressing at an acceptable rate. Project managers will continue to closely monitor and track progress.

The graphs below illustrate the capital budget versus actual expenditure per vote.



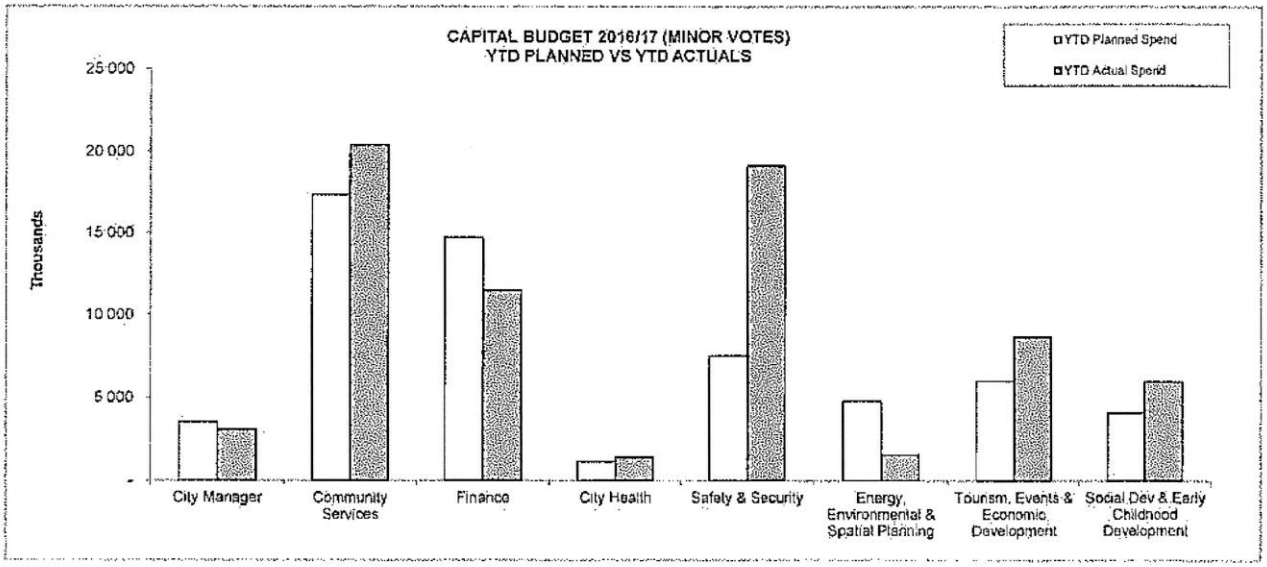


Table C6: Monthly Budget Statement - Financial Position

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

Description	2015/16	Budget Year 2016/17			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	93,003	103,411	103,411	326,089	103,411
Call investment deposits	5,394,645	2,908,391	5,113,990	5,394,645	5,113,990
Consumer debtors	5,106,634	4,903,207	4,903,207	3,670,241	4,903,207
Other debtors	858,306	894,630	894,630	1,042,675	894,630
Current portion of long-term receivables	17,093	21,871	21,871	17,093	21,871
Inventory	257,273	339,182	339,182	291,451	339,182
Total current assets	11,726,952	9,170,692	11,376,291	10,742,192	11,376,291
Non current assets					
Long-term receivables	51,695	67,980	67,980	46,936	67,980
Investments	3,966,188	4,029,279	4,055,497	3,484,345	4,055,497
Investment property	588,191	589,382	589,382	589,382	589,382
Investments in Associate	–	–	–	–	–
Property, plant and equipment	36,892,544	40,996,392	41,120,336	37,127,452	41,120,336
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	629,161	708,383	708,383	708,383	708,383
Other non-current assets	9,050	9,062	9,062	9,062	9,062
Total non current assets	42,136,829	46,400,477	46,550,640	41,965,560	46,550,640
TOTAL ASSETS	53,863,781	55,571,170	57,926,931	52,707,752	57,926,931
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	469,936	501,208	501,208	469,936	501,208
Consumer deposits	324,632	329,432	329,432	337,437	329,432
Trade and other payables	6,995,469	6,579,621	8,928,431	3,538,319	8,928,431
Provisions	1,069,277	1,091,755	1,091,755	1,045,855	1,091,755
Total current liabilities	8,859,315	8,502,016	10,850,826	5,391,546	10,850,826
Non current liabilities					
Borrowing	6,036,905	8,058,439	8,058,439	5,942,757	8,058,439
Provisions	6,116,354	6,271,089	6,276,880	6,356,854	6,276,880
Total non current liabilities	12,153,259	14,329,528	14,335,319	12,299,611	14,335,319
TOTAL LIABILITIES	21,012,574	22,831,544	25,186,145	17,691,157	25,186,145
NET ASSETS	32,851,207	32,739,626	32,740,786	35,016,595	32,740,786
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	29,846,771	31,269,262	31,322,984	32,048,342	31,322,984
Reserves	3,004,436	1,470,363	1,417,803	2,968,254	1,417,803
TOTAL COMMUNITY WEALTH/EQUITY	32,851,207	32,739,626	32,740,786	35,016,595	32,740,786

The definitions for the financial position categories are shown in the ensuring table.

Definitions of financial position categories

Description	Definition
Cash	Cash includes cash on hand, cash with banks, notice deposits and deposits with a maturity of three months or less, readily convertible to cash without significant change in value.
Call investment deposits	Call investment deposits include short-term bank and other deposits with a maturity of more than three months but less than twelve months.
Consumer debtors	A customer of an entity who has not yet paid for municipal goods and services rendered.
Other debtors	A customer or an entity who has not yet paid for sundry services rendered and/or fines imposed.
Current portion of long-term receivables	That portion of Long-term receivables that will become due in the next operating year.
Inventory	Inventory consists of goods purchased and held for resale and goods produced by the City. Inventory also includes raw materials and supplies to be used in works and processes.
Long-term receivables	Receivables that become due only in the financial years after the next one.
Investments	Investments include bank and other deposits with a maturity of more than twelve months.
Investment property	Is land and buildings held to earn rentals or for capital appreciation or both, as opposed to being used for production or for the supply of goods or services or for administrative purposes, or intended for sale in the normal course of operations.
Investments in Associate	It is an investment in an entity in which the investor has significant influence but is neither a controlled entity nor a joint venture of the City.
Property, plant and equipment	Are tangible assets that are held for use in the production or supply of goods or services, for rentals to others or for administrative purposes, and are expected to have a useful life of more than one reporting period.
Agricultural	The management of an agricultural activity for the biological transformation and harvest of biological assets for sale or conversion into agricultural produce or into additional biological assets.
Biological assets	Consists of assets undergoing the biological transformation in terms of the processes of growth, degeneration, production and procreation that cause qualitative or quantitative changes in a biological asset.
Intangible assets	Identifiable non-monetary asset without physical substance or form, held for use in the production or supply of goods or services , for rental to others or for administrative purposes.
Bank overdraft	Bank overdraft includes that amount overdrawn on the bank account and represents a short-term debt facility repayable to the Bank. The city has not negotiated any overdraft facilities.
Borrowing	Borrowing is that portion of loans taken up by the Council which are due and payable within the next twelve months.
Consumer deposits	Amounts held by the City as security over the provision of services on credit and repayable on termination of accounts.
Trade and other payables	Liabilities owed to suppliers for purchases of goods or services already rendered to the municipality.
Provisions	A present obligation arising from past events, the settlement of which is expected to result in an outflow of resources and will be taking place in the next 12 months.
Borrowing	Borrowing is that portion of loans taken up by the Council which are due and payable longer than the twelve months (i.e. exclude that amount of total loans included under current liabilities.
Provisions	A present obligation arising from past events, the settlement of which is expected to result in an outflow of resources and will be taking place not in the next 12 months.
Accumulated Surplus/(Deficit)	The surplus of an entity that has accumulated since the beginning of the entity's existence.
Reserves	Funds set aside from accumulated surpluses for statutory as well as specific requirements.

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	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates, penalties & collection charges	6,018,735	6,864,644	6,864,644	2,144,136	1,852,727	291,409	15.7%	6,864,644
Service charges	13,768,730	16,910,000	16,910,000	4,411,446	4,338,549	72,897	1.7%	16,910,000
Other revenue	3,351,237	3,205,429	3,205,429	967,588	1,009,524	(41,936)	-4.2%	3,205,429
Government - operating	3,251,460	3,802,940	3,802,940	1,150,302	1,183,480	(33,178)	-2.8%	3,802,940
Government - capital	2,423,179	2,264,840	2,274,277	809,595	798,765	10,830	1.4%	2,274,277
Interest	735,298	595,694	595,694	138,355	144,426	(6,072)	-4.2%	595,694
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(22,780,459)	(28,554,433)	(28,970,581)	(8,943,969)	(8,507,731)	436,238	-5.1%	(28,970,581)
Finance charges	(709,455)	(812,118)	(812,118)	(178,816)	(177,390)	1,426	-0.8%	(812,118)
Transfers and Grants	–	(115,154)	(115,154)	(1,205)	(13,583)	(12,378)	91.1%	(115,154)
NET CASH FROM/(USED) OPERATING ACTIVITIES	6,058,725	4,161,843	3,755,132	497,431	628,767	131,336	20.9%	3,755,132
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	91,419	79,500	79,500	–	–	–	-	79,500
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	-	–
Decrease (increase) other non-current receivables	28,800	3,578	3,578	–	–	–	-	3,578
Decrease (increase) in non-current investments	361,949	(89,310)	(89,310)	–	–	–	-	(89,310)
Payments								
Capital assets	(5,200,493)	(5,851,149)	(5,968,570)	(775,368)	(1,072,329)	(296,961)	27.7%	(5,968,570)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4,718,325)	(5,857,381)	(5,974,802)	(775,368)	(1,072,329)	(296,961)	27.7%	(5,974,802)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	–	2,500,000	2,500,000	–	–	–	-	2,500,000
Increase (decrease) in consumer deposits	(97,959)	29,948	29,948	–	–	–	-	29,948
Payments								
Repayment of borrowing	(309,852)	(491,216)	(491,216)	(88,055)	(89,481)	(1,426)	1.6%	(491,216)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(407,811)	2,038,733	2,038,733	(88,055)	(89,481)	(1,426)	1.6%	2,038,733
NET INCREASE/ (DECREASE) IN CASH HELD	932,589	343,195	(180,937)	(365,991)	(533,043)			(180,937)
Cash/cash equivalents at beginning:	2,266,559	1,197,922	3,332,472	3,332,472	3,332,472			3,332,472
Cash/cash equivalents at month/year end:	3,199,148	1,541,117	3,151,534	2,966,480	2,799,429			3,151,534

The table below reflects the variances for cash flow position and cash/cash equivalent outcome as well as reasons for material deviations and remedial action, where required.

Description R thousands	YTD variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates, penalties & collection charges	291,409	15.7%	More income received than originally budgeted for.	No corrective action required at this time.
Service charges	72,897	1.7%	Immaterial variance.	No corrective action required at this time.
Other revenue	(41,936)	-4.2%	Immaterial variance.	No corrective action required at this time.
Government - operating	(33,178)	-2.8%	Immaterial variance.	No corrective action required at this time.
Government - capital	10,830	1.4%	Immaterial variance.	No corrective action required at this time.
Interest	(6,072)	-4.2%	Immaterial variance.	No corrective action required at this time.
Payments				
Suppliers and employees	436,238	-5.1%	Immaterial variance.	No corrective action required at this time.
Finance charges	1,426	-0.8%	Immaterial variance.	No corrective action required at this time.
Transfers and Grants	(12,378)	91.1%	The variance is mainly due to agreements and approval of beneficiaries that still needs to be finalised and approved by Council.	The expenditure budget will be aligned in the mid-year review and adjustments budget process.
NET CASH FROM/(USED) OPERATING ACTIVITIES	131,336	20.9%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	-	-		
Decrease (Increase) in non-current debtors	-	-		
Decrease (increase) other non-current receivables	-	-		
Decrease (increase) in non-current investments	-	-		
Payments				
Capital assets	(296,961)	27.7%	Slower cash outflow than originally expected.	No corrective action required at this time.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(296,961)	27.7%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-		
Borrowing long term/refinancing	-	-		
Increase (decrease) in consumer deposits	-	-		
Payments	-			
Repayment of borrowing	(1,426)	1.6%	Immaterial variance.	No corrective action required at this time.
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1,426)	1.6%		

Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
Rthousands	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source															
Property rates	589,654	728,180	826,392	651,503	610,262	591,893	517,769	591,496	594,265	505,096	550,440	107,783	6,864,644	7,310,945	7,832,252
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	989,309	1,120,506	1,070,415	1,064,076	968,013	952,411	916,393	901,329	981,262	969,706	1,004,213	812,338	11,749,971	13,479,841	15,559,347
Service charges - water revenue	177,400	193,175	203,105	201,644	187,443	207,492	206,400	251,325	247,298	231,426	233,580	4,256	2,344,542	2,705,537	3,021,136
Service charges - sanitation revenue	108,984	117,068	120,940	119,732	101,068	123,604	123,097	139,528	140,730	128,926	136,167	94,592	1,454,435	1,622,951	1,804,195
Service charges - refuse	60,428	65,250	68,500	64,330	53,349	64,061	73,630	68,267	62,409	66,909	62,298	89,955	799,386	867,725	936,469
Service charges - other	35,824	39,510	40,034	42,113	34,648	40,292	49,193	46,245	45,214	42,166	49,104	96,320	561,665	583,838	615,645
Rental of facilities and equipment	19,969	22,613	24,504	9,483	8,459	9,678	9,419	9,275	9,895	9,082	9,838	(30,019)	112,196	115,713	110,840
Interest earned - external investments	45,868	45,846	46,641	51,002	48,190	50,538	51,111	44,519	49,844	49,479	52,569	60,086	595,694	624,661	672,891
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	21,255	21,959	21,103	18,181	17,572	16,347	16,474	18,280	19,337	19,455	18,622	2,480	211,065	223,116	235,388
Licences and permits	12,144	32,772	10,992	15,764	9,969	21,641	10,009	11,128	17,746	14,303	8,855	16,565	181,896	183,420	185,039
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operating	853,048	297,254	–	89,505	649,088	650,175	234,484	125,847	731,526	47,044	27,051	97,919	3,802,940	4,004,790	4,270,147
Other revenue	11,680	754,841	13,755	43,237	85,981	624,545	54,301	102,137	689,351	59,618	70,560	190,274	2,700,282	2,901,763	3,133,699
Cash Receipts by Source	**2,926,563**	**3,438,973**	**2,446,292**	**2,370,571**	**2,774,042**	**3,352,677**	**2,262,281**	**2,309,376**	**3,588,878**	**2,143,210**	**2,223,297**	**1,542,547**	**31,378,707**	**34,624,300**	**38,377,049**
Other Cash Flows by Source															
Transfer receipts - capital	605,690	83,129	120,776	126,813	114,377	140,996	76,746	168,355	192,451	45,734	–	599,210	2,274,277	2,246,932	2,433,776
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	79,500	79,500	49,500	49,500
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	2,500,000	2,500,000	1,500,000	2,000,000
Increase in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	29,948	29,948	32,943	36,238
Receipt of non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Receipt of non-current receivables	–	–	–	–	–	–	–	–	–	–	–	3,578	3,578	3,399	3,229
Change in non-current investments	–	–	–	–	–	–	–	–	–	–	–	(89,310)	(89,310)	(212,908)	(238,708)
Total Cash Receipts by Source	**3,532,253**	**3,522,102**	**2,567,067**	**2,497,384**	**2,888,419**	**3,493,674**	**2,339,027**	**2,477,731**	**3,781,328**	**2,188,944**	**2,223,297**	**4,665,474**	**36,176,700**	**38,244,166**	**42,661,084**

Table continues on next page.

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Payments by Type															
Employee related costs	777,320	785,663	778,459	793,933	1,231,319	800,458	836,626	836,690	842,397	823,926	834,339	1,004,370	10,345,500	11,301,392	12,386,597
Remuneration of councillors	10,410	9,534	9,763	11,628	11,683	11,698	11,894	13,501	12,133	12,098	14,220	22,503	151,063	160,882	171,339
Interest paid	–	–	178,816	–	–	158,810	–	–	174,216	–	–	300,276	812,118	928,327	1,098,571
Bulk purchases - Electricity	935,553	1,028,092	989,481	585,356	562,090	546,327	572,162	525,548	564,696	542,829	691,018	552,548	8,095,800	9,223,280	10,646,220
Bulk purchases - Water & Sewer	32,125	28,076	30,952	36,137	23,214	42,710	32,515	31,478	49,175	43,404	40,403	29,192	419,380	472,446	516,781
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	1,160	45	–	539	464	373	936	2,116	2,205	50	269	106,997	115,154	133,190	140,515
General expenses	1,613,536	888,205	1,026,801	852,383	739,583	781,717	757,748	767,331	745,554	824,304	869,142	92,533	9,958,837	10,144,647	10,880,990
Cash Payments by Type	**3,370,103**	**2,739,614**	**3,014,273**	**2,279,975**	**2,568,352**	**2,342,093**	**2,211,881**	**2,176,764**	**2,390,376**	**2,246,611**	**2,449,390**	**2,108,419**	**29,897,852**	**32,364,163**	**35,841,013**
Other Cash Flows/Payments by Type															
Capital assets	594,360	80,693	100,315	285,610	313,100	524,207	185,487	219,091	414,797	467,205	611,726	2,171,979	5,968,570	4,964,152	5,295,155
Repayment of borrowing	–	–	88,055	–	–	54,021	–	–	89,461	–	–	259,659	491,216	465,919	549,253
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**3,964,463**	**2,820,307**	**3,202,643**	**2,565,585**	**2,881,451**	**2,920,321**	**2,397,369**	**2,395,855**	**2,894,653**	**2,713,817**	**3,061,116**	**4,540,057**	**36,357,638**	**37,794,234**	**41,685,420**
NET INCREASE/(DECREASE) IN CASH HELD	**(432,210)**	**701,795**	**(635,576)**	**(68,201)**	**6,968**	**573,353**	**(58,342)**	**81,376**	**886,675**	**(524,873)**	**(837,819)**	**125,417**	**(180,937)**	**449,932**	**975,663**
Cash/cash equivalents at the month/year beginning:	3,332,472	2,900,261	3,602,056	2,966,480	2,898,279	2,905,247	3,478,600	3,420,258	3,502,134	4,388,809	3,863,936	3,026,117	3,332,472	3,151,534	3,601,466
Cash/cash equivalents at the month/year end:	2,900,261	3,602,056	2,966,480	2,898,279	2,905,247	3,478,600	3,420,258	3,502,134	4,388,809	3,863,936	3,026,117	3,151,534	3,151,534	3,601,466	4,577,129

PART 2 - SUPPORTING DOCUMENTATION: PARENT MUNICIPALITY

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 2016/17										
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	328,671	93,446	95,103	89,845	88,763	91,583	349,456	1,351,762	2,489,628	1,972,408	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	761,557	35,702	11,085	14,227	5,130	795	59,481	111,790	999,767	191,423	–	–
Receivables from Non-exchange Transactions - Property Rates	586,673	75,626	66,864	48,397	38,529	36,294	162,685	616,792	1,632,060	902,697	–	–
Receivables from Exchange Transactions - Waste Water Management	162,509	35,959	35,508	33,900	32,586	33,820	148,572	618,877	1,101,731	867,755	–	–
Receivables from Exchange Transactions - Waste Management	82,808	18,073	18,004	14,647	12,740	13,381	64,489	247,668	471,609	352,924	–	–
Receivables from Exchange Transactions - Property Rental Debtors	51,190	12,135	(2,338)	9,921	8,631	11,693	60,351	592,388	653,901	592,914	–	–
Interest on Arrear Debtor Accounts	51,661	22,352	25,889	19,644	21,644	19,534	93,996	563,797	818,717	718,615	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(415,677)	(33,203)	(11,167)	(8,325)	(27,283)	(16,378)	(57,564)	(277,450)	(846,946)	(387,000)	–	–
Total By Income Source	1,609,692	261,191	237,848	222,257	181,741	190,622	881,495	3,735,623	7,320,468	5,211,737	–	–
2015/16 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	(232,392)	16,599	14,166	10,834	10,202	11,039	36,927	50,604	(81,942)	119,695	–	–
Commercial	1,088,060	57,011	52,695	36,397	27,435	21,140	90,234	386,234	1,759,206	581,441	–	–
Households	948,943	215,332	168,749	179,921	174,578	178,293	756,345	3,432,136	6,054,297	4,731,273	–	–
Other	(194,919)	(27,751)	(17,752)	(4,895)	(30,475)	(19,850)	(12,010)	(133,441)	(441,094)	(200,672)	–	–
Total By Customer Group	1,609,692	261,191	237,848	222,257	181,741	190,622	881,495	3,735,623	7,320,468	5,211,737	–	–

Additional debtors information

Monthly Collection Rate			YTD Collection Rate
Period	Current year	Previous year	
12 Months	96.03%	96.30%	95.59%
6 Months	97.56%	97.27%	96.98%
3 Months	97.34%	95.92%	97.56%
Monthly	99.03%	106.93%	97.13%

12 Months Collection Ratio per Services			
Services	Current year	Previous year	YTD collection Rate
Electricity	99.36%	98.24	96.36%
Water	80.88%	91.96	83.41%
Sewerage	87.67%	90.51	90.46%
Refuse	90.79%	90.61	91.91%
Rates	97.03%	102.28	93.14%
Other	99.98%	99.34	98.27%

2016/17 Billings vs Receipts		
Month	Billing R	Receipts R
July	2,532,477,639.24	2,271,384,976.61
Augustus	2,728,066,886.37	2,800,626,610.60
September	2,868,283,390.84	2,840,450,482.67

Creditors analysis

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

Table SC4 Monthly budget Statement Aged Creditors

Description	Budget Year 2016/17									Prior year totals (same period)
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	216,161	5,638	1	(25)	(1)	-	-	(7,201)	214,572	147,193
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	216,161	5,638	1	(25)	(1)	-	-	(7,201)	214,572	147,193

Outstanding commitments against Cash and Cash Equivalents

Item R'Thousands	Previous Month	Current Month
Closing Cash Balance	**7,499,652**	**6,864,076**
Unspent Conditional Grants	1,810,027	1,610,317
Housing Development	276,693	272,245
MTAB	20,977	20,977
Trust Funds	686	690
Financial commitments	172,000	172,000
Sinking Funds	-	-
Insurance reserves	474,526	472,473
CRR	2,112,835	2,089,911
TOTAL	**4,867,744**	**4,638,613**
TOTAL cash resources not committed	**2,631,908**	**2,225,463**

Investment portfolio analysis

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

Table SC5 Monthly Budget Statement investment portfolio

Investments by maturity Name of institution & investment ID	Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield for the month (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Days							
ABSA Bank	32	Fixed	2016/10/14	75	7.25%	20,000	75	20,075
ABSA Bank	31	Fixed	2016/10/14	54	7.25%	15,000	54	15,054
ABSA Bank	25	Fixed	2016/10/14	47	7.20%	20,000	47	20,047
ABSA Bank	24	Fixed	2016/10/14	22	7.20%	10,000	22	10,022
ABSA Bank	23	Fixed	2016/10/14	39	7.20%	20,000	39	20,039
ABSA Bank	22	Fixed	2016/10/14	53	7.20%	30,000	53	30,053
ABSA Bank	28	Fixed	2016/10/25	24	7.20%	30,000	24	30,024
Firstrand	32	Fixed	2016/10/14	91	6.96%	25,000	91	25,091
Firstrand	31	Fixed	2016/10/14	69	6.96%	20,000	69	20,069
Firstrand	28	Fixed	2016/10/14	115	6.96%	40,000	115	40,115
Firstrand	25	Fixed	2016/10/14	113	6.85%	50,000	113	50,113
Firstrand	24	Fixed	2016/10/14	62	6.85%	30,000	62	30,062
Firstrand	23	Fixed	2016/10/14	56	6.85%	30,000	56	30,056
Firstrand	22	Fixed	2016/10/14	59	6.85%	35,000	59	35,059
Firstrand	27	Fixed	2016/10/25	11	6.85%	20,000	11	20,011
Firstrand	26	Fixed	2016/10/25	15	6.85%	40,000	15	40,015
Firstrand	182	Fixed	2017/03/31	2	8.27%	10,000	2	10,002
Firstrand	182	Fixed	2017/03/31	3	8.27%	12,000	3	12,003
Firstrand	182	Fixed	2017/03/31	2	8.27%	9,000	2	9,002
Firstrand	182	Fixed	2017/03/31	3	8.27%	12,000	3	12,003
Investec Bank	32	Fixed	2016/10/14	57	7.25%	15,000	57	15,057
Investec Bank	31	Fixed	2016/10/14	36	7.30%	10,000	36	10,036
Investec Bank	28	Fixed	2016/10/14	75	7.30%	25,000	75	25,075
Investec Bank	25	Fixed	2016/10/14	37	7.50%	15,000	37	15,037
Investec Bank	24	Fixed	2016/10/14	22	7.30%	10,000	22	10,022
Investec Bank	23	Fixed	2016/10/14	20	7.30%	10,000	20	10,020
Investec Bank	22	Fixed	2016/10/14	27	7.30%	15,000	27	15,027
Investec Bank	25	Fixed	2016/10/25	8	7.55%	20,000	8	20,008
Nedbank	32	Fixed	2016/10/14	75	7.25%	20,000	75	20,075
Nedbank	31	Fixed	2016/10/14	53	7.20%	15,000	53	15,053
Nedbank	28	Fixed	2016/10/14	117	7.10%	40,000	117	40,117
Nedbank	25	Fixed	2016/10/14	81	7.05%	35,000	81	35,081
Nedbank	24	Fixed	2016/10/14	42	7.00%	20,000	42	20,042
Nedbank	23	Fixed	2016/10/14	38	7.00%	20,000	38	20,038
Nedbank	22	Fixed	2016/10/14	52	7.00%	30,000	52	30,052
Nedbank	27	Fixed	2016/10/25	6	7.10%	10,000	6	10,006
Nedbank	26	Fixed	2016/10/25	14	7.15%	35,000	14	35,014
Standard Bank	32	Fixed	2016/10/14	133	7.29%	35,000	133	35,133
Standard Bank	31	Fixed	2016/10/14	53	7.15%	15,000	53	15,053
Standard Bank	28	Fixed	2016/10/14	117	7.10%	40,000	117	40,117
Standard Bank	25	Fixed	2016/10/14	140	7.10%	60,000	140	60,140
Standard Bank	24	Fixed	2016/10/14	42	6.95%	20,000	42	20,042
Standard Bank	23	Fixed	2016/10/14	38	6.95%	20,000	38	20,038
Standard Bank	22	Fixed	2016/10/14	68	6.90%	40,000	68	40,068
Standard Bank	27	Fixed	2016/10/25	32	7.00%	55,000	32	55,032
Standard Bank	26	Fixed	2016/10/25	25	7.00%	65,000	25	65,025
ABSA Call account		Notice deposit	–	1,212	6.85%	217,432	35,212	253,644
Firstrand Call account		Notice deposit	–	127	6.60%	15,084	15,043	30,127
Investec Call account		Notice deposit	–	283	6.80%	60,347	(5,063)	55,283
Nedbank Call account		Notice deposit	–	384	6.60%	60,372	15,012	75,384
Standard Bank Call account		Notice deposit	–	569	6.60%	175,838	(100,269)	76,569
ABSA current account		–	–	488	6.60%	380,427	(87,501)	292,926
Fund Managers		–	–	–		4,487,464	21,739	4,509,203
Liberty, RMB and Nedbank sinking fund		–	–	–		344,836	14,976	359,813
Cash in transit		–	–	–		131,605	(94,800)	36,805
Municipality sub-total				**5,385**		**7,046,406**	**(182,330)**	**6,864,076**

Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating expenditure of Transfers and Grants								
National Government:	594,660	2,566,742	2,567,676	44,889	75,234	(30,345)	-40.3%	2,567,676
Equitable share	1,281	2,012,945	2,012,945	–	–	–	–	2,012,945
Finance Management grant	1,050	1,050	1,050	242	240	3	1.1%	1,050
Urban Settlements Development Grant	171,610	229,991	229,991	1,884	39,312	(37,428)	-95.2%	229,991
Energy Efficiency and Demand Side Management Grant	424	600	600	–	–	–	–	600
Dept. of Environ Affairs and Tourism	4,613	4,432	5,083	29	735	(706)	-96.1%	5,083
Expanded Public Works Programme	23,216	31,340	31,340	7,036	–	7,036	100.0%	31,340
Integrated City Development Grant	2,915	6,721	6,721	–	–	–	–	6,721
Public Transport Infrastructure & Systems Grant	20,998	20,694	20,694	2,305	3,974	(1,669)	-42.0%	20,694
Infrastructure Skills Development	6,932	9,416	9,416	1,555	–	1,555	100.0%	9,416
Public Transport Network Grant	283,209	249,554	249,554	31,843	30,763	1,081	3.5%	249,554
Department of Public Service and Administration	1,183	–	283	–	212	(212)	-100.0%	283
Public Transport Infrastructure Grant	(83)	–	–	–	–	–	–	–
Public Transport Network Operations Grant	58,569	–	–	–	–	–	–	–
Human Settlements Capacity Grant	18,743	–	–	–	–	–	–	–
LGSETA	–	–	–	(5)	–	(5)	–	–
Provincial Government:	772,723	1,204,425	1,610,662	164,285	204,151	(39,866)	-19.5%	1,610,662
Cultural Affairs and Sport - Provincial Library Services	32,142	38,515	38,515	7,460	8,661	(1,201)	-13.9%	38,515
Human Settlements - Human Settlement Development Grant	428,773	668,585	1,094,822	65,638	98,173	(32,535)	-33.1%	1,094,822
Human Settlements - Municipal Accreditation Assistance	6,584	10,000	10,000	1,428	1,565	(137)	-8.8%	10,000
Human Settlement - Settlement Assistance	–	1,500	1,500	221	166	55	33.3%	1,500
Health - TB	24,535	25,626	25,626	4,297	4,200	97	2.3%	25,626
Health - ARV	162,829	169,844	169,844	67,937	66,679	1,258	1.9%	169,844
Health - Nutrition	4,169	5,208	5,208	1,072	1,050	22	2.1%	5,208
Health - Vaccines	71,152	77,631	77,631	16,172	19,408	(3,236)	-16.7%	77,631
CMTF	1,196	–	–	–	–	–	0.0%	–
Comprehensive Health	–	170,203	170,203	–	–	–	–	170,203
Transport and Public Works - Provision for persons with special needs	10,112	10,000	10,000	60	2,500	(2,440)	-97.6%	10,000
Community Development Workers	1,446	794	794	–	–	–	–	794
Planning, Maintenance and Rehabilitation of Transport Systems and Infrastructure	7,527	3,400	3,400	(1)	850	(851)	-100.1%	3,400
Community Safety - Law Enforcement Auxiliary Services	21,715	3,000	3,000	–	900	(900)	-100.0%	3,000
Finance Management Capacity Building Grant	–	120	120	–	–	–	–	120
Finance Management Support Grant	303	–	–	–	–	–	–	–
Cultural Affairs and Sport - Library Metro Grant	147	–	–	–	–	–	–	–
Interactive Community Access Network	43	–	–	–	–	–	–	–
Transport Safety and Compliance - Rail Safety	48	–	–	–	–	–	–	–
Other grant providers:	29,326	31,773	32,473	855	1,569	(714)	-45.5%	32,473
Tourism	222	2,000	2,277	–	477	(477)	-100.0%	2,277
CMTF	–	200	200	–	–	–	–	200
Mamre Fencing	17	–	–	–	–	–	–	–
Carnegie	846	–	–	–	–	–	–	–
CID	2,908	3,709	3,709	775	775	–	–	3,709
Traffic Free Flow	1,123	–	–	–	–	–	–	–
V & A Waterfront - Traffic Officer	268	–	–	–	–	–	–	–
Century City Property Owners Association	553	788	788	74	192	(118)	-61.6%	788
DBSA - Green Fund	22,550	25,000	25,000	–	–	–	–	25,000
Rustenberg Girls	–	38	38	6	9	(3)	-33.3%	38
Westcott Primary	–	38	38	–	9	(9)	-100.0%	38
Sustainable Energy Africa	–	–	424	–	106	(106)	-100.0%	424
POPART Stellenbosch University	839	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	1,396,709	3,802,940	4,210,812	210,030	280,955	(70,925)	-25.2%	4,210,812

Table continues on next page.

Annexure A: In-year report (September 2016)

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure of Transfers and Grants								
National Government:	1,974,475	2,079,122	2,079,122	320,721	234,394	40,821	17.4%	2,089,697
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	11,217	14,400	14,400	605	1,500	(895)	-59.6%	14,400
Minerals and Energy: INEP	4,997	-	-	-	-	-	-	-
National Treasury: Expanded Public Works Programme	454	400	400	7	-	7	100.0%	400
National Treasury: Urban Renewal	643	-	-	-	-	-	-	-
National Treasury: Integrated City Development Grant	51,365	38,084	38,084	6,618	400	6,218	2054.5%	38,084
National Treasury: Restructuring Grant	100	-	-	-	-	-	-	-
National Treasury: Infrastructure Skills Development	497	-	-	-	-	-	-	-
National Treasury: Neighbourhood Development Partnership Grant	38,179	12,215	12,215	1,782	6,000	(4,218)	-70.3%	11,000
National Treasury: Urban Settlements Development Grant	1,080,570	1,193,513	1,193,513	146,903	109,194	37,710	34.5%	1,155,803
Housing: Human Settlements Capacity Grant	465	-	-	-	-	-	-	-
Transport: Public Transport Infrastructure & Systems Grant	(55,622)	120,000	120,000	-	-	-		120,000
Transport: Public Transport Infrastructure Grant	407,069	-	-	(1)	-	(1)	-	-
Transport: Public Transport Network Grant	434,540	700,509	700,509	162,806	117,300	45,506	38.8%	750,009
Provincial Government:	157,052	92,418	101,856	6,712	5,137	1,574	30.6%	52,483
Cultural Affairs and Sport: Library Services (Conditional Grant)	9,140	11,150	11,150	138	350	(212)	-60.5%	11,150
Cultural Affairs and Sport: Library Services: Metro Library Grant	3,938	7,500	7,500	522	450	72	15.9%	7,500
Housing: Integrated Housing and Human Settlement Development Grant	115,556	58,873	68,310	2,371	2,337	34	1.5%	18,937
Dept. of Environ Affairs and Tourism: Interactive Community Access Network	50	-	-	-	-	-	-	-
CMTF	333	-	-	-	-	-	-	-
Cultural Affairs and Sport - Three Anchor Bay tennis Court	126	-	-	-	-	-	-	-
Provincial Government: Community Development Workers (CDW) Operational Grant Support	291	295	295	-	-	-	-	295
Provincial Government: Department of the Premier (Broadband)	10,181	-	-	-	-	-	-	-
Transport Safety and Compliance - Rail Safety	406	-	-	-	-	-	-	-
Transport and Public Works: Planning, Maintenance and Rehabilitation of Transport System and Infrastructure	17,041	14,600	14,600	3,680	2,000	1,680	84.0%	14,600
Other grant providers:	61,488	93,300	93,300	17,265	16,020	1,245	7.8%	86,300
Other: Other	61,488	93,300	93,300	17,265	16,020	1,245	7.8%	86,300
Total capital expenditure of Transfers and Grants	2,193,025	2,264,840	2,274,277	344,698	255,551	43,640	17.1%	2,228,479
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3,589,734	6,067,780	6,485,089	554,727	536,506	(27,285)	-5.1%	6,439,291

Expenditure on councillor and board members allowances and employee benefits

Table SC8 Monthly Budget Statement - councillor and staff benefits

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	117,484	82,429	82,429	27,680	28,524	(844)	-3.0%	82,429
Pension and UIF Contributions	5,051	54,286	54,286	859	5,435	(4,576)	-84.2%	54,286
Medical Aid Contributions	–	–	–	–	–	–	-	–
Motor Vehicle Allowance	–	–	–	–	–	–	-	–
Cellphone Allowance	7,459	5,184	5,184	1,165	1,296	(131)	-10.1%	5,184
Housing Allowances	–	–	–	–	–	–	-	–
Other benefits and allowances	4,643	9,154	9,164	1,380	2,291	(911)	-39.8%	9,164
Sub Total - Councillors	**134,637**	**151,053**	**151,063**	**31,084**	**37,546**	**(6,462)**	**-17.2%**	**151,063**
% Increase		12.2%	12.2%					12.2%
Senior Managers of the Municipality								
Basic Salaries and Wages	20,347	22,462	22,462	10,524	5,616	4,908	87.4%	22,462
Pension and UIF Contributions	1,359	1,362	1,362	322	340	(18)	-5.3%	1,362
Medical Aid Contributions	215	223	223	50	56	(6)	-10.7%	223
Overtime	–	–	–	–	–	–	-	–
Performance Bonus	–	–	–	–	–	–	-	–
Motor Vehicle Allowance	568	567	567	131	142	(11)	-7.7%	567
Cellphone Allowance	122	191	191	28	48	(20)	-41.7%	191
Housing Allowances	–	–	–	–	–	–		–
Other benefits and allowances	74	69	69	15	17	(2)	-11.8%	69
Payments in lieu of leave	408	–	–	90	–	90	100.0%	–
Long service awards	–	–	–	–	–	–	-	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	**23,093**	**24,874**	**24,874**	**11,160**	**6,219**	**4,941**	**79.5%**	**24,874**
% Increase		7.7%	7.7%					7.7%
Other Municipal Staff								
Basic Salaries and Wages	5,722,147	7,242,965	7,283,047	1,690,197	1,719,540	(29,343)	-1.7%	7,283,047
Pension and UIF Contributions	910,752	1,353,454	1,353,454	317,683	337,267	(19,584)	-5.8%	1,353,454
Medical Aid Contributions	546,210	657,553	657,553	159,484	164,237	(4,753)	-2.9%	657,553
Overtime	389,657	428,072	417,181	87,434	81,420	6,014	7.4%	417,181
Performance Bonus	–	–	–	–	–	–	-	–
Motor Vehicle Allowance	189,840	205,766	206,467	47,822	51,184	(3,362)	-6.6%	206,467
Cellphone Allowance	13,569	16,545	16,679	4,173	4,168	5	0.1%	16,679
Housing Allowances	28,439	55,668	55,668	14,217	13,921	296	2.1%	55,668
Other benefits and allowances	186,332	228,584	229,492	48,901	57,192	(8,291)	-14.5%	229,492
Payments in lieu of leave	84,746	125,376	125,742	28,636	31,130	(2,494)	-8.0%	125,742
Long service awards	19,968	51,078	51,078	5,223	8,407	(3,184)	-37.9%	51,078
Post-retirement benefit obligations	6,191	207,636	207,636	49,847	51,846	(1,999)	-3.9%	207,636
Sub Total - Other Municipal Staff	**8,097,851**	**10,572,697**	**10,603,997**	**2,453,617**	**2,520,312**	**(66,695)**	**-2.6%**	**10,603,997**
% Increase		30.6%	30.9%					30.9%
Total Parent Municipality	**8,255,581**	**10,746,624**	**10,779,934**	**2,495,861**	**2,564,077**	**(68,216)**	**-2.7%**	**10,779,934**

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

Description	YTD Variance R Thousands	YTD Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Councillors (Political Office Bearers plus Other)				
Basic Salaries and Wages	(844)	-3.0%	Immaterial variance.	No corrective action required.
Pension and UIF Contributions	(4,576)	-84.2%	Due to misalignment of councillors' TCOE.	The period budget will be amended.
Cellphone Allowance	(131)	-10.1%	Immaterial variance.	No corrective action required.
Other benefits and allowances	(911)	-39.6%	Immaterial variance.	No corrective action required.
Senior Managers of the Municipality				
Basic Salaries and Wages	4,908	87.4%	This variance is due to the once-off payment resulting from the termination of contracts of the ED: Social Development as well as the ED: Corporate & Compliance. This has resulted in the misalignment of the period budget with the actual expenditure.	The period budget will be amended.
Pension and UIF Contributions	(18)	-5.3%	Immaterial variance.	No corrective action required.
Medical Aid Contributions	(6)	-10.7%	Immaterial variance.	No corrective action required.
Motor Vehicle Allowance	(11)	-7.7%	Immaterial variance.	No corrective action required.
Cellphone Allowance	(20)	-41.7%	Immaterial variance.	No corrective action required.
Other benefits and allowances	(2)	-11.8%	Immaterial variance.	No corrective action required.
Payments in lieu of leave	90	100.0%	Immaterial variance.	No corrective action required.
Other Municipal Staff				
Basic Salaries and Wages	(29,343)	-1.7%	The variance is mainly due to: 1. The accumulative impact of the turnaround time in the filling of vacancies, mainly on grant-funded vacancies. 2. Appointment of seasonal workers and temporary staff, which are dependent on peak seasons as and when departments require additional labour.	The City had 2 508 vacancies as at 30 September 2016. As from 1 July 2016 to date, 740 positions were filled (411 internal and 329 external) with 296 terminations processed. The filling of vacancies is on-going and seasonal staff are appointed as required. Savings realised to date have been set aside and ring-fenced within investment accounts to address corporate initiatives and commitments.
Pension and UIF Contributions	(19,584)	-5.8%	The variance is mainly due to the cumulative impact of the turnaround time in the filling of vacancies.	The filling of vacancies is on-going. Savings realised to date have been set aside and ring-fenced within investment accounts to address committed corporate initiatives.
Medical Aid Contributions	(4,753)	-2.9%	The variance is largely due to the increased demand for overtime within the Safety & Security directorate for various law enforcement, metro police and traffic services activities during the local government elections and ongoing service delivery protests	The situation is monitored by the relevant finance manager.
Overtime	6,014	7.4%	The variance is mainly due the turnaround time in filling vacancies and termination of staff who were in receipt of car allowances.	The filling of vacancies is on-going.
Motor Vehicle Allowance	(3,362)	-6.6%	Immaterial variance.	No corrective action required.
Cellphone Allowance	5	0.1%	Immaterial variance.	No corrective action required.
Housing Allowances	296	2.1%	The variance is mainly due to the turnaround time in filling vacancies and termination of staff who were in receipt of these benefits.	The filling of vacancies is on-going.
Other benefits and allowances	(8,291)	-14.5%	Payments are dependent on resignation and retirement of employees, which is difficult to plan accurately per month.	The balance of the budgetary provisions will be transferred to the leave provision at financial year in accordance with GRAP 19, as these relate to the vested leave benefits owed to employees.
Payments in lieu of leave	(2,494)	-8.0%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan accurate per monthly cycles.	The balance of the budgetary provisions will be transferred to the long service provision at financial year in accordance with GRAP 19, as these relate to the vested leave benefits owed to employees.
Long service awards	(3,184)	-37.9%	Immaterial variance.	No corrective action required.
Post-retirement benefit obligations	(1,999)	-3.9%	Immaterial variance.	No corrective action required.

Material variance explanations for corporate performance for Quarter 1 2017

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
5.D Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the City's approved employment equity plan (EE)	-17.57%	The positions in levels 1-3 are characterised by scarce skills categories in terms of senior management and leadership category. The City is not the only competitor for these skills and despite the City attraction strategy we are not always able to attract, appoint and retain designated groups at this level.	Continuous monitoring of this indicator. Guiding EE presentations to all line Directorates. The City's Corporate Services directorate is in the process of revisiting (on a broad City-wide basis) the City's attraction and retention strategies. Succession planning and identification of talent in the designated groups at lower levels and the positioning of these talents for identified senior positions is seriously considered and an on-going priority. The signing of the notice of appointment (NOA) by the EE: Manager has been introduced to curb further deviations from targets. EMT has recently adopted a standard operating procedure (SOP) document, which deals with the application of Employment Equity within Recruitment & Selection. Responsible person: Michael Siyolo Due date: On-going (end of the EE plan)

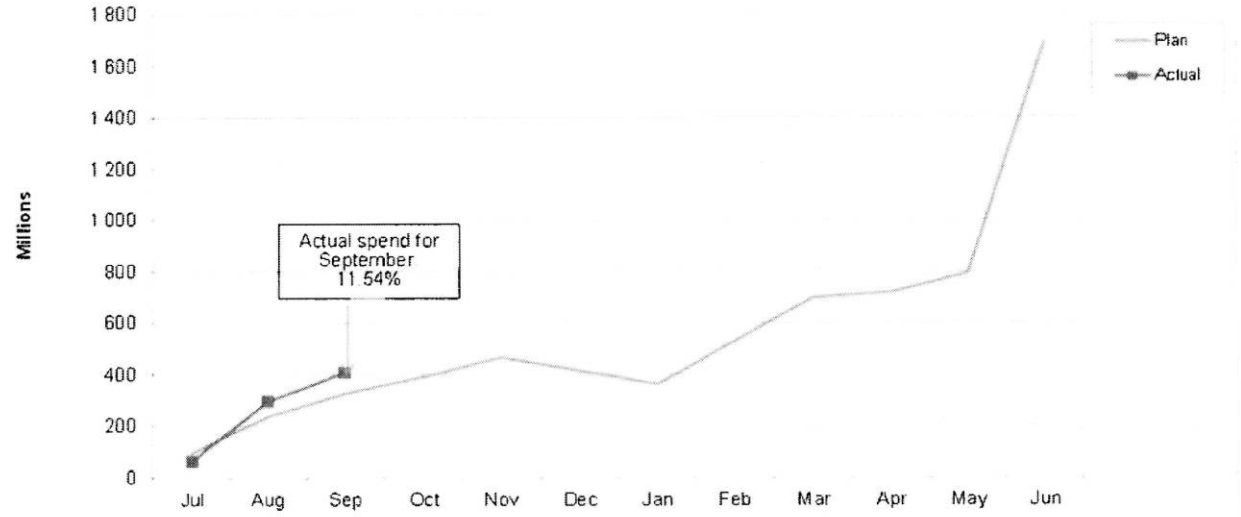
Capital programme performance

The capital programme performance tables provide details of capital expenditure by month; and summaries of capital expenditure by asset class and sub-class.

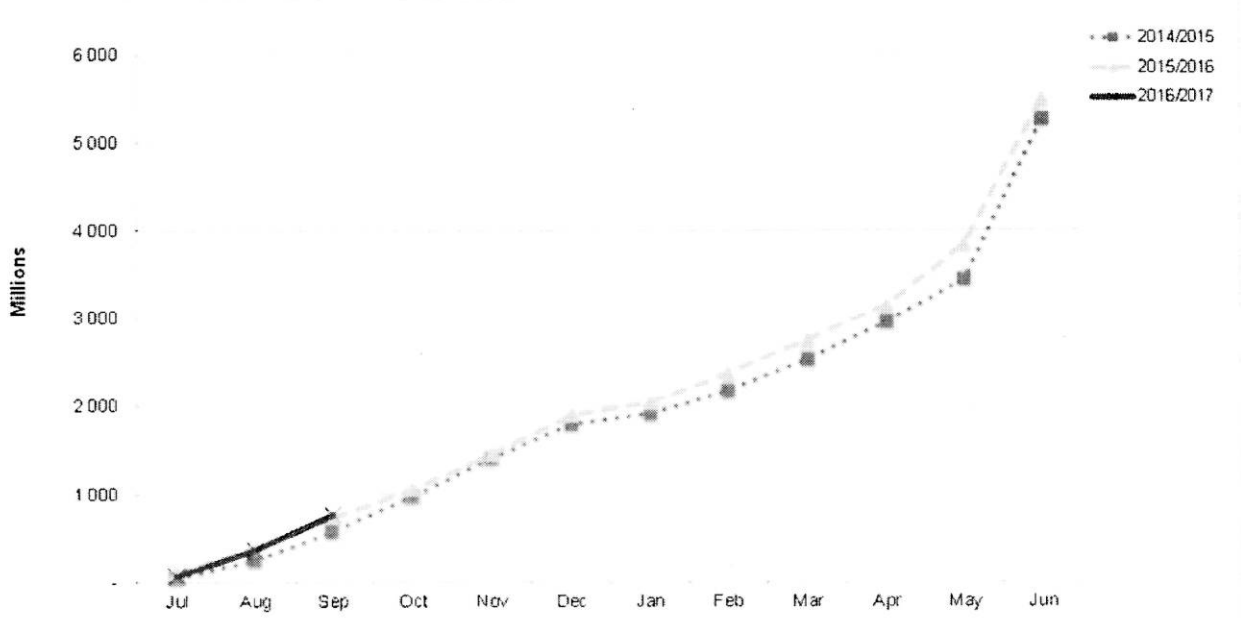
Table SC12 Monthly Budget Statement - capital expenditure trend

Month R thousands	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	99,708	101,391	96,634	63,237	96,634	33,397	34.6%	1.0%
August	287,144	227,871	236,828	358,494	333,462	(25,032)	-7.5%	5.5%
September	348,428	321,938	324,837	765,363	658,299	(107,064)	-16.3%	11.8%
October	315,151	364,642	389,518		1,047,817	–		
November	395,133	407,644	465,427		1,513,244	–		
December	446,641	326,494	413,554		1,926,797	–		
January	140,970	287,297	360,775		2,287,572	–		
February	332,370	492,712	527,063		2,814,635	–		
March	381,746	597,307	697,319		3,511,954	–		
April	394,450	684,973	718,357		4,230,311	–		
May	700,145	824,670	779,522		5,009,833	–		
June	1,647,945	1,864,339	1,621,911		6,631,744	–		
Total Capital expenditure	5,489,834	6,501,277	6,631,744					

The graph below reflects the City's monthly expenditure-to-date measured against the total 2016/17 current budget.



The City's capital expenditure trend for 2014/15, 2015/16 and 2016/17 is graphically illustrated below.



The table below reflects the City's 2016/17 capital commitments as at 30 September 2016.

Directorate	* Commitments for 2016/17 R
City Manager	10 795 954
Corporate Services & Compliance	156 013 262
Utility Services	634 381 340
Utility Services Support	*0*
Cape Town Electricity	*120 680 541*
Solid Waste Management	*64 002 525*
Water & Sanitation	*449 698 274*
Community Services	19 769 841
Transport for Cape Town	568 157 449
Finance	53 864 301
City Health	2 562 097
Safety & Security	27 276 400
Human Settlements	130 468 668
Energy, Environmental & Spatial Planning	12 617 870
Tourism, Events & Economic Development	13 300 868
Social Dev & Early Childhood Development	8 320 175
TOTAL	**1 637 528 224**

*Commitments currently reflected on SAP may not necessarily result in actual expenditure.

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

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	**1,781,214**	**2,359,435**	**2,353,108**	**296,285**	**232,883**	**65,402**	**28.1%**	**2,297,382**
Infrastructure - Road transport	*627,204*	*820,980*	*824,488*	*135,511*	*91,514*	*43,997*	*48.1%*	*864,870*
Roads, Pavements & Bridges	575,237	729,505	731,539	129,602	86,120	43,482	50.5%	776,428
Storm water	51,967	91,474	92,949	5,909	5,394	514	9.5%	88,442
Infrastructure - Electricity	*469,645*	*636,292*	*631,877*	*84,034*	*69,998*	*14,036*	*20.1%*	*555,380*
Generation	–	401	401	52	–	52	100.0%	401
Transmission & Reticulation	400,967	569,401	564,986	75,663	64,998	10,665	16.4%	488,489
Street Lighting	68,677	66,490	66,490	8,319	5,000	3,319	66.4%	66,490
Infrastructure - Water	*155,591*	*311,421*	*322,373*	*12,004*	*13,931*	*(1,927)*	*-13.8%*	*306,291*
Dams & Reservoirs	75,016	161,379	113,579	2,866	5,674	(2,808)	-49.5%	102,200
Water purification	–	10,500	10,500	–	1,500	(1,500)	-100.0%	10,500
Reticulation	80,575	139,542	198,294	9,138	6,757	2,382	35.3%	193,590
Infrastructure - Sanitation	*221,365*	*261,175*	*239,947*	*46,583*	*35,472*	*11,111*	*31.3%*	*237,168*
Reticulation	219,965	239,675	228,279	45,429	33,972	11,457	33.7%	225,500
Sewerage purification	1,400	21,500	11,668	1,154	1,500	(346)	-23.0%	11,668
Infrastructure - Other	*307,189*	*329,567*	*334,424*	*20,153*	*21,968*	*(1,815)*	*-8.3%*	*333,674*
Waste Management	68,991	100,800	81,514	2,823	2,438	385	15.8%	81,514
Transportation	35,613	37,200	38,200	1,815	7,100	(5,285)	-74.4%	37,700
Gas	–	–	–	–	–	–	–	–
Other	201,584	191,567	214,710	15,514	12,430	3,085	24.8%	214,460
Community	**104,557**	**145,542**	**153,399**	**7,705**	**9,082**	**(1,377)**	**-15.2%**	**86,702**
Parks & gardens	4,757	900	900	296	40	255	636.6%	900
Sportsfields & stadia	1,607	–	–	–	–	–	–	–
Swimming pools	–	–	–	–	–	–	–	–
Community halls	17,656	16,019	17,153	4,079	4,100	(21)	-0.5%	17,153
Libraries	17,534	9,950	10,015	65	265	(200)	-75.5%	10,015
Recreational facilities	19	10	10	–	–	–	–	10
Fire, safety & emergency	6,125	12,264	12,264	–	1,500	(1,500)	-100.0%	12,264
Security and policing	–	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–
Clinics	524	17,900	17,550	660	177	483	273.5%	17,550
Museums & Art Galleries	–	–	–	–	–	–	–	–
Cemeteries	100	5,000	5,000	627	–	627	100.0%	3,000
Social rental housing	44,823	71,896	78,896	1,908	3,000	(1,092)	-36.4%	14,200
Other	11,412	11,603	11,610	72	–	72	100.0%	11,610
Heritage assets	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Other assets	**768,845**	**837,326**	**830,496**	**74,453**	**46,245**	**28,208**	**61.0%**	**787,043**
General vehicles	105,449	53,485	53,795	8,848	10	8,838	88377.8%	53,884
Specialised vehicles	–	5,000	5,000	–	–	–	–	5,000
Plant & equipment	323,658	373,077	373,725	30,114	20,397	9,717	47.6%	373,637
Computers - hardware/equipment	154,889	171,058	162,891	9,169	18,145	(8,976)	-49.5%	162,688
Furniture and other office equipment	56,194	34,381	34,945	5,023	3,172	1,851	58.3%	35,194
Abattoirs	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–
Civic Land and Buildings	18,276	171,174	169,571	15,729	3,000	12,729	424.3%	125,871
Other Buildings	57,060	23,700	23,799	4,049	–	4,049	100.0%	23,799
Other Land	53,319	650	2,171	1,521	1,521	–	–	2,171
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–
Other	–	4,800	4,800	–	–	–	–	4,800
Intangibles	**495**	–	–	–	–	–	–	–
Computers - software & programming	495	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	**2,655,111**	**3,342,302**	**3,337,003**	**380,443**	**288,210**	**92,233**	**32.0%**	**3,171,127**

Specialised vehicles	–	5,000	5,000	–	–	–	–	5,000
Refuse	–	–	–	–	–	–	–	–
Fire	–	5,000	5,000	–	–	–	–	5,000
Conservancy	–	–	–	–	–	–	–	–
Ambulances	–	–	–	–	–	–	–	–

Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	2,036,290	2,186,999	2,273,412	302,265	278,961	23,304	8.4%	2,200,189
Infrastructure - Road transport	*489,665*	*589,080*	*644,927*	*92,897*	*92,282*	*615*	*0.7%*	*623,101*
Roads, Pavements & Bridges	428,141	482,355	538,157	72,111	75,464	(3,353)	-4.4%	524,551
Storm water	61,414	106,724	106,770	20,786	16,818	3,968	23.6%	98,550
Infrastructure - Electricity	*466,391*	*664,046*	*678,338*	*64,005*	*83,223*	*(19,218)*	*-23.1%*	*628,319*
Generation	–	–	–	–	–	–	–	–
Transmission & Reticulation	466,391	664,046	678,338	64,005	83,223	(19,218)	-23.1%	628,319
Street Lighting	–	–	–	–	–	–	–	–
Infrastructure - Water	*405,674*	*286,167*	*289,974*	*75,928*	*35,252*	*40,676*	*115.4%*	*289,411*
Dams & Reservoirs	134	31,000	31,100	–	500	(500)	-100.0%	31,100
Water purification	–	–	–	–	–	–	–	–
Reticulation	405,539	255,167	258,874	75,928	34,752	41,176	118.5%	258,311
Infrastructure - Sanitation	*467,650*	*547,702*	*555,646*	*60,148*	*55,334*	*4,814*	*8.7%*	*554,833*
Reticulation	118,569	104,334	111,279	18,938	24,003	(5,065)	-21.1%	110,465
Sewerage purification	349,080	443,367	444,367	41,210	31,331	9,879	31.5%	444,367
Infrastructure - Other	*207,021*	*100,005*	*104,526*	*9,286*	*12,870*	*(3,584)*	*-27.8%*	*104,526*
Waste Management	87,176	9,450	14,265	–	350	(350)	-100.0%	14,265
Transportation	110,627	84,160	83,774	9,039	12,500	(3,461)	-27.7%	83,774
Gas	–	–	–	–	–	–	–	–
Other	9,219	6,395	6,488	247	20	227	1132.9%	6,488
Community	259,944	253,740	281,096	28,776	23,634	5,142	21.8%	278,598
Parks & gardens	55,605	92,416	94,198	9,144	1,966	7,189	367.6%	96,117
Sportsfields & stadia	35,388	37,139	41,538	11,127	12,774	(1,647)	-12.9%	41,537
Swimming pools	1,056	5,820	6,134	241	2,416	(2,175)	-90.0%	6,134
Community halls	1,391	1,270	1,311	–	300	(300)	-100.0%	1,310
Libraries	8,166	8,630	8,691	391	707	(316)	-44.7%	8,691
Recreational facilities	723	140	1,176	39	–	39	–	1,175
Fire, safety & emergency	400	2,841	2,841	–	200	(200)	-100.0%	2,841
Security and policing	–	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–
Clinics	7,800	12,000	12,008	594	972	(378)	-38.9%	12,008
Museums & Art Galleries	2,822	6,000	6,000	–	–	–	–	6,000
Cemeteries	16,503	18,354	18,392	1,254	33	1,220	3678.8%	13,975
Social rental housing	124,428	60,300	79,829	5,387	2,568	2,819	109.8%	79,829
Other	5,662	6,829	6,979	599	1,708	(1,110)	-65.0%	6,979
Heritage assets	6,547	47,208	47,229	6,267	6,400	(133)	-2.1%	47,229
Buildings	6,547	47,208	47,229	6,267	6,400	(133)	-2.1%	47,229
Other	–	–	–	–	–	–	–	–
Other assets	531,943	665,777	687,755	47,613	60,695	(13,082)	-21.6%	656,151
General vehicles	112,347	58,824	59,124	4,294	500	3,794	758.7%	59,124
Specialised vehicles	117,283	90,267	93,930	13,132	24,163	(11,031)	-45.7%	89,930
Plant & equipment	16,923	23,852	24,930	1,662	533	1,129	211.7%	24,322
Computers - hardware/equipment	98,753	76,133	73,955	4,560	2,178	2,382	109.4%	72,637
Furniture and other office equipment	37,403	9,030	6,988	1,702	741	961	129.6%	7,624
Abattoirs	–	–	–	–	–	–	–	–
Markets	143	290	290	–	290	(290)	-100.0%	290
Civic Land and Buildings	47,265	74,438	74,546	5,392	5,551	(159)	-2.9%	74,546
Other Buildings	101,042	279,493	298,490	16,870	26,588	(9,718)	-36.6%	274,174
Other Land	–	52,850	52,850	–	–	–	–	52,850
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–
Other	783	600	654	–	150	(150)	-100.0%	654
Agricultural assets	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–
Intangibles	–	5,250	5,250	–	400	(400)	-100.0%	5,250
Computers - software & programming	–	5,250	5,250	–	400	(400)	-100.0%	5,250
Other	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	2,834,723	3,158,974	3,294,741	384,920	370,090	14,831	4.0%	3,187,415

Specialised vehicles	117,283	90,267	93,930	13,132	24,163	(11,031)	-45.7%	89,930
Refuse	87,384	90,267	93,930	13,132	24,163	(11,031)	-45.7%	89,930
Fire	29,900	–	–	–	–	–	–	–
Conservancy	–	–	–	–	–	–	–	–
Ambulances	–	–	–	–	–	–	–	–

Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2,324,458	2,533,624	2,533,933	468,438	485,501	(17,063)	-3.5%	2,533,933
Infrastructure - Road transport	*789,105*	*824,573*	*824,573*	*151,085*	*137,943*	*13,142*	*9.5%*	*824,573*
Roads, Pavements & Bridges	622,474	654,797	654,797	110,285	104,229	6,056	5.8%	654,797
Storm water	166,631	169,776	169,776	40,799	33,714	7,086	21.0%	169,776
Infrastructure - Electricity	*522,878*	*570,091*	*570,091*	*110,425*	*109,636*	*789*	*0.7%*	*570,091*
Generation	17,686	19,823	19,836	4,815	4,037	778	19.3%	19,836
Transmission & Reticulation	*401,828*	*429,752*	*429,740*	*85,458*	*78,776*	*6,683*	*8.5%*	*429,740*
Street Lighting	103,364	120,515	120,515	20,151	26,824	(6,672)	-24.9%	120,515
Infrastructure - Water	*78,922*	*87,236*	*87,236*	*14,504*	*15,132*	*(628)*	*-4.2%*	*87,236*
Dams & Reservoirs	78,822	62,834	62,834	14,502	14,484	17	0.1%	62,834
Water purification	–	–	–	–	–	–		–
Reticulation	100	24,402	24,402	2	648	(646)	-99.7%	24,402
Infrastructure - Sanitation	*503,787*	*532,007*	*532,007*	*98,025*	*111,818*	*(13,793)*	*-12.3%*	*532,007*
Reticulation	10,015	8,563	8,563	6,056	1,934	4,121	213.1%	8,563
Sewerage purification	493,772	523,444	523,444	91,969	109,883	(17,914)	-16.3%	523,444
Infrastructure - Other	*429,767*	*519,718*	*520,027*	*94,400*	*110,972*	*(16,572)*	*-14.9%*	*520,027*
Waste Management	–	–	–	–	–	–		–
Transportation	–	–	–	–	–	–		–
Gas	–	–	–	–	–	–		–
Other	429,767	519,718	520,027	94,400	110,972	(16,572)	-14.9%	520,027
Community	405,116	540,574	540,074	50,897	113,172	(62,275)	-55.0%	540,074
Parks & gardens	188,466	316,049	316,049	24,758	60,619	(35,861)	-59.2%	316,049
Sportsfields & stadia	79,491	25,059	25,059	9,162	6,021	3,142	52.2%	25,059
Swimming pools	13,151	5,196	5,196	918	1,085	(167)	-15.4%	5,196
Community halls	27,431	21,037	20,537	2,636	8,557	(5,921)	-69.2%	20,537
Libraries	14,991	31,401	31,401	1,618	4,977	(3,359)	-67.5%	31,401
Recreational facilities	34,670	83,820	83,820	4,119	20,180	(16,061)	-79.6%	83,820
Fire, safety & emergency	25,977	30,137	30,137	4,546	6,181	(1,634)	-26.4%	30,137
Security and policing	–	–	–	–	–	–		–
Buses	–	–	–	–	–	–		–
Clinics	8,513	7,874	7,874	1,893	1,918	(25)	-1.3%	7,874
Museums & Art Galleries	–	–	–	–	–	–		–
Cemeteries	9,310	16,561	16,561	592	2,910	(2,318)	-79.7%	16,561
Social rental housing	–	–	–	–	–	–		–
Other	3,116	3,441	3,441	655	724	(69)	-9.6%	3,441
Heritage assets	441	11	1,319	2	2	0	14.1%	1,319
Buildings	–	–	–	–	–	–		–
Other	441	11	1,319	2	2	0	14.1%	1,319
Investment properties	–	–	–	–	–	–		–
Housing development	–	–	–	–	–	–		–
Other	–	–	–	–	–	–		–
Other assets	508,980	728,694	727,886	132,475	161,749	(29,274)	-18.1%	727,886
General vehicles	307,300	318,492	318,492	73,311	76,828	(3,517)	-4.6%	318,492
Specialised vehicles	–	–	–	–	–	–		–
Plant & equipment	4,040	5,289	5,289	708	1,183	(475)	-40.1%	5,289
Computers - hardware/equipment	64,986	77,806	77,806	9,690	11,614	(1,924)	-16.6%	77,806
Furniture and other office equipment	26,417	61,681	61,681	5,230	11,894	(6,664)	-56.0%	61,681
Abattoirs	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–		–
Civic Land and Buildings	71,185	107,109	107,109	14,331	26,898	(12,567)	-46.7%	107,109
Other Buildings	75,105	105,308	105,308	20,367	26,235	(5,868)	-22.4%	105,308
Other Land	541	527	527	170	106	64	60.6%	527
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–		–
Other	59,406	52,482	51,674	8,668	6,991	1,677	24.0%	51,674
Agricultural assets	–	–	–	–	–	–	–	–
-	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
-	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	3,338,995	3,802,902	3,803,211	651,813	760,425	(108,612)	-14.3%	3,803,211

Specialised vehicles	–	–	–	–	–	–	–	–
Refuse	–	–	–	–	–	–	–	–
Fire	–	–	–	–	–	–	–	–
Conservancy	–	–	–	–	–	–	–	–
Ambulances	–	–	–	–	–	–	–	–

PART 3 – CONSOLIDATED IN-YEAR REPORT

Consolidated Table C1 Monthly Budget Statement Summary

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	6,745,047	6,959,000	6,959,000	1,980,740	1,737,260	243,480	14.0%	6,959,000
Service charges	17,363,596	18,353,075	18,353,075	4,675,347	4,505,368	169,979	3.8%	18,353,075
Investment revenue	677,900	610,778	610,778	182,823	178,555	4,268	2.4%	610,778
Transfers recognised - operational	3,619,257	3,802,940	4,210,812	1,077,695	1,149,001	(71,306)	-6.2%	4,210,812
Other own revenue	4,625,995	4,707,287	4,707,288	1,253,192	1,331,075	(77,883)	-5.9%	4,707,288
Total Revenue (excluding capital transfers and contributions)	33,031,795	34,433,079	34,840,952	9,169,797	8,901,259	268,538	3.0%	34,840,952
Employee costs	9,405,242	10,670,840	10,677,483	2,478,590	2,544,228	(65,638)	-2.6%	10,677,483
Remuneration of Councillors	135,095	152,117	152,117	31,285	37,810	(6,525)	-17.3%	152,117
Depreciation & asset impairment	2,142,168	2,347,797	2,347,797	537,545	586,948	(49,403)	-8.4%	2,347,797
Finance charges	751,659	895,848	895,848	172,689	174,470	(1,781)	-1.0%	895,848
Materials and bulk purchases	8,378,060	8,853,353	8,943,242	2,191,108	2,198,469	(7,361)	-0.3%	8,943,242
Transfers and grants	148,246	174,833	174,833	35,622	66,087	(30,465)	-46.1%	174,833
Other expenditure	9,907,553	11,701,644	12,021,260	1,870,138	2,043,895	(173,758)	-8.5%	12,021,260
Total Expenditure	30,868,020	34,796,431	35,212,579	7,316,975	7,651,907	(334,931)	-4.4%	35,212,579
Surplus/(Deficit)	2,163,775	(363,351)	(371,627)	1,852,822	1,249,352	603,469	48.3%	(371,627)
Transfers recognised - capital	2,131,537	2,177,040	2,186,477	327,433	231,141	96,292	41.7%	2,186,477
Contributions & Contributed assets	61,589	87,800	87,800	33,705	16,020	17,685	110.4%	87,800
Surplus/(Deficit) after capital transfers & contributions	4,356,901	1,901,489	1,902,650	2,213,959	1,496,513	717,447	47.9%	1,902,650
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	4,356,901	1,901,489	1,902,650	2,213,959	1,496,513	717,447	47.9%	1,902,650
Capital expenditure & funds sources								
Capital expenditure	5,870,136	6,774,256	6,904,724	842,593	805,290	37,303	4.6%	6,631,522
Capital transfers recognised	2,187,425	2,177,040	2,186,477	327,433	239,531	87,902	36.7%	2,142,179
Public contributions & donations	61,488	87,800	87,800	17,265	16,020	1,245	7.8%	86,300
Borrowing	2,441,423	2,988,696	3,065,341	344,137	345,151	(1,015)	-0.3%	3,030,756
Internally generated funds	1,179,801	1,520,720	1,565,106	153,759	204,588	(50,829)	-24.8%	1,372,287
Total sources of capital funds	5,870,136	6,774,256	6,904,724	842,593	805,290	37,303	4.6%	6,631,522
Financial position								
Total current assets	12,164,290	9,408,864	11,614,463	10,567,647				11,614,463
Total non current assets	42,756,254	46,715,476	46,665,639	42,655,078				46,665,639
Total current liabilities	9,002,304	8,592,590	10,941,400	5,454,863				10,941,400
Total non current liabilities	12,150,606	14,385,943	14,391,734	12,296,957				14,391,734
Community wealth/Equity	32,515,206	32,832,711	32,833,872	35,152,679				32,833,872
Cash flows								
Net cash from (used) operating	6,185,995	4,180,508	3,773,797	433,552	635,287	201,735	31.8%	3,773,797
Net cash from (used) investing	(5,098,632)	(6,130,361)	(6,247,781)	(852,616)	(1,219,320)	(366,704)	30.1%	(6,247,781)
Net cash from (used) financing	(290,811)	2,375,149	2,375,149	62,445	241,460	179,015	74.1%	2,375,149
Cash/cash equivalents at the month/year end	3,617,743	1,772,658	3,383,076	3,125,292	3,139,338	14,046	0.4%	3,383,076
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	1,611,103	261,231	237,974	181,837	190,622	881,495	3,735,623	7,322,174
Creditors Age Analysis								
Total Creditors	228,140	5,638	27	(1)	–	–	(7,201)	226,577

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

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard								
Governance and administration	12,270,213	12,567,409	12,567,262	3,875,794	3,611,723	264,070	7.3%	12,567,262
Executive and council	301,714	314,012	313,865	71,994	68,250	3,744	5.5%	313,865
Budget and treasury office	11,685,985	11,971,769	11,971,769	3,760,223	3,507,103	253,121	7.2%	11,971,769
Corporate services	282,514	281,628	281,628	43,576	36,370	7,206	19.8%	281,628
Community and public safety	2,884,043	3,315,492	3,731,166	453,107	622,939	(169,832)	-27.3%	3,731,166
Community and social services	102,673	96,804	96,804	18,684	16,672	2,012	12.1%	96,804
Sport and recreation	86,704	123,770	123,770	11,503	9,709	1,794	18.5%	123,770
Public safety	1,225,034	1,194,620	1,194,620	188,267	284,789	(96,522)	-33.9%	1,194,620
Housing	1,203,138	1,605,746	2,021,420	143,661	218,749	(75,088)	-34.3%	2,021,420
Health	266,493	294,552	294,552	90,993	93,019	(2,027)	-2.2%	294,552
Economic and environmental services	2,054,199	1,904,756	1,906,260	414,863	350,401	64,462	18.4%	1,906,260
Planning and development	283,224	305,929	305,929	81,099	77,329	3,770	4.9%	305,929
Road transport	1,763,369	1,592,599	1,593,453	324,788	271,833	52,955	19.5%	1,593,453
Environmental protection	7,606	6,227	6,878	8,976	1,239	7,737	624.6%	6,878
Trading services	17,771,781	18,675,252	18,675,252	4,729,463	4,510,367	219,097	4.9%	18,675,252
Electricity	11,498,496	12,089,547	12,089,547	3,220,920	3,187,859	33,061	1.0%	12,089,547
Water	3,172,543	3,258,167	3,258,167	745,113	628,366	116,747	18.6%	3,258,167
Waste water management	1,985,565	2,079,484	2,079,484	457,229	389,746	67,483	17.3%	2,079,484
Waste management	1,115,177	1,248,054	1,248,054	306,201	304,395	1,806	0.6%	1,248,054
Other	244,685	235,011	235,288	57,708	52,990	4,718	8.9%	235,288
Total Revenue - Standard	35,224,921	36,697,920	37,115,229	9,530,935	9,148,419	382,516	4.2%	37,115,229
Expenditure - Standard								
Governance and administration	5,393,765	6,359,899	6,360,182	1,377,407	1,407,830	(30,423)	-2.2%	6,360,182
Executive and council	870,962	1,119,343	1,082,533	201,438	225,336	(23,899)	-10.6%	1,082,533
Budget and treasury office	2,447,166	2,816,141	2,816,141	610,731	625,607	(14,875)	-2.4%	2,816,141
Corporate services	2,075,637	2,424,415	2,461,508	565,238	556,887	8,351	1.5%	2,461,508
Community and public safety	6,504,178	7,662,160	8,077,102	1,310,453	1,508,101	(197,648)	-13.1%	8,077,102
Community and social services	582,385	651,428	651,428	133,872	147,161	(13,289)	-9.0%	651,428
Sport and recreation	1,314,740	1,543,845	1,543,845	270,890	336,734	(65,843)	-19.6%	1,543,845
Public safety	2,486,830	2,729,102	2,729,101	425,277	442,350	(17,073)	-3.9%	2,729,101
Housing	1,249,275	1,786,141	2,201,085	246,757	327,441	(80,684)	-24.6%	2,201,085
Health	870,947	951,643	951,643	233,657	254,415	(20,758)	-8.2%	951,643
Economic and environmental services	3,425,691	3,829,922	3,830,568	742,695	785,941	(43,246)	-5.5%	3,830,568
Planning and development	756,784	879,635	879,635	181,848	205,229	(23,382)	-11.4%	879,635
Road transport	2,555,180	2,831,720	2,831,714	537,711	556,391	(18,680)	-3.4%	2,831,714
Environmental protection	113,727	118,568	119,219	23,136	24,321	(1,185)	-4.9%	119,219
Trading services	15,311,365	16,628,216	16,628,216	3,831,247	3,877,763	(46,517)	-1.2%	16,628,216
Electricity	9,340,359	10,022,681	10,022,681	2,469,111	2,511,573	(42,462)	-1.7%	10,022,681
Water	2,714,350	2,782,122	2,782,122	606,932	610,324	(3,392)	-0.6%	2,782,122
Waste water management	1,474,008	1,628,232	1,628,232	329,146	333,243	(4,098)	-1.2%	1,628,232
Waste management	1,782,647	2,195,181	2,195,181	426,059	422,624	3,435	0.8%	2,195,181
Other	233,022	316,234	316,511	55,174	72,272	(17,098)	-23.7%	316,511
Total Expenditure - Standard	30,868,020	34,796,431	35,212,579	7,316,976	7,651,907	(334,931)	-4.4%	35,212,579
Surplus/ (Deficit) for the year	4,356,900	1,901,489	1,902,650	2,213,959	1,496,512	717,446	47.9%	1,902,650

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

Vote Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - City Health	527,275	570,674	570,674	153,806	158,518	(4,712)	-3.0%	570,674
Vote 2 - City Manager	886	51	333	65	212	(148)	-69.5%	333
Vote 3 - Community Services	168,043	201,433	201,433	26,366	24,276	2,091	8.6%	201,433
Vote 4 - Corporate Services & Compliance	64,264	77,336	77,336	15,244	7,612	7,632	100.3%	77,336
Vote 5 - Energy, Environmental & Spatial Planning	134,086	139,984	140,635	42,797	33,478	9,319	27.8%	140,635
Vote 6 - Finance	1,455,311	1,136,601	1,136,601	294,048	293,488	560	0.2%	1,136,601
Vote 7 - Human Settlements	1,203,134	1,605,739	2,021,414	143,660	218,749	(75,089)	-34.3%	2,021,414
Vote 8 - Rates & Other	10,602,471	11,207,217	11,207,217	3,539,491	3,285,514	253,977	7.7%	11,207,217
Vote 9 - Safety & Security	1,235,498	1,196,990	1,196,990	196,521	291,353	(94,832)	-32.5%	1,196,990
Vote 10 - Social Dev & Early Childhood Development	660	533	533	6,621	12	6,609	56532.3%	533
Vote 11 - Tourism, Events & Economic Development	27,166	27,613	27,890	6,390	4,489	1,901	42.3%	27,890
Vote 12 - Transport for Cape Town	1,761,390	1,602,394	1,602,817	317,472	267,692	49,780	18.6%	1,602,817
Vote 13 - Utility Services	17,800,712	18,698,420	18,698,420	4,730,754	4,510,530	220,224	4.9%	18,698,420
Vote 14 - Municipal Entity - CTICC	244,005	232,935	232,935	57,700	52,495	5,205	9.9%	232,935
Total Revenue by Vote	35,224,921	36,697,919	37,115,228	9,530,935	9,148,419	382,516	4.2%	37,115,228
Expenditure by Vote								
Vote 1 - City Health	920,192	1,050,049	1,050,049	244,732	269,137	(24,405)	-9.1%	1,050,049
Vote 2 - City Manager	189,381	229,281	229,564	59,723	57,924	1,799	3.1%	229,564
Vote 3 - Community Services	1,566,085	1,826,771	1,826,771	326,941	403,425	(76,485)	-19.0%	1,826,771
Vote 4 - Corporate Services & Compliance	2,183,354	2,563,425	2,563,425	560,777	561,037	(259)	-0.05%	2,563,425
Vote 5 - Energy, Environmental & Spatial Planning	538,045	609,264	609,915	125,340	135,895	(10,555)	-7.8%	609,915
Vote 6 - Finance	1,892,536	2,234,102	2,234,102	501,677	504,872	(3,195)	-0.6%	2,234,102
Vote 7 - Human Settlements	1,219,300	1,748,780	2,163,724	238,401	319,137	(80,736)	-25.3%	2,163,724
Vote 8 - Rates & Other	971,040	1,076,794	1,076,794	250,285	263,549	(13,264)	-5.0%	1,076,794
Vote 9 - Safety & Security	2,549,529	2,833,419	2,833,419	446,510	464,127	(17,618)	-3.8%	2,833,419
Vote 10 - Social Dev & Early Childhood Development	178,551	206,578	206,578	35,320	36,180	(860)	-2.4%	206,578
Vote 11 - Tourism, Events & Economic Development	537,036	570,071	570,348	109,226	126,704	(17,478)	-13.9%	570,348
Vote 12 - Transport for Cape Town	2,616,468	2,932,751	2,932,745	539,346	557,603	(18,257)	-3.3%	2,932,745
Vote 13 - Utility Services	15,329,755	16,664,171	16,664,171	3,839,667	3,896,897	(57,230)	-1.5%	16,664,171
Vote 14 - Municipal Entity - CTICC	176,745	250,974	250,974	40,030	56,421	(16,391)	-29.1%	250,974
Total Expenditure by Vote	30,868,020	34,795,431	35,212,579	7,318,975	7,651,907	(334,932)	-4.4%	35,212,579
Surplus/ (Deficit) for the year	4,356,901	1,901,489	1,902,649	2,213,960	1,496,512	717,448	47.9%	1,902,649

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

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	6,745,047	6,959,000	6,959,000	1,980,740	1,737,260	243,480	14.0%	6,959,000
Property rates - penalties & collection charges	–	–	–	–	–	–		–
Service charges - electricity revenue	11,198,441	11,807,918	11,807,918	3,151,768	3,140,252	11,516	0.4%	11,807,918
Service charges - water revenue	2,984,859	3,066,664	3,066,664	707,337	589,481	117,856	20.0%	3,066,664
Service charges - sanitation revenue	1,534,981	1,628,277	1,628,277	365,218	332,537	32,681	9.8%	1,628,277
Service charges - refuse revenue	1,090,550	1,232,929	1,232,929	297,870	301,200	(3,330)	-1.1%	1,232,929
Service charges - other	554,766	617,287	617,287	153,154	141,898	11,256	7.9%	617,287
Rental of facilities and equipment	450,891	487,986	487,986	118,000	116,259	1,741	1.5%	487,986
Interest earned - external investments	677,900	610,778	610,778	182,823	178,555	4,268	2.4%	610,778
Interest earned - outstanding debtors	221,609	284,710	284,710	61,574	62,447	(873)	-1.4%	284,710
Dividends received	–	–	–	–	–	–		–
Fines	1,088,073	1,055,743	1,055,743	155,716	263,974	(108,258)	-41.0%	1,055,743
Licences and permits	41,494	27,893	27,893	11,400	6,973	4,427	63.5%	27,893
Agency services	183,260	153,993	153,993	42,253	42,250	4	0.01%	153,993
Transfers recognised – operational	3,619,257	3,802,940	4,210,812	1,077,695	1,149,001	(71,306)	-6.2%	4,210,812
Other revenue	2,514,168	2,617,462	2,617,462	864,249	838,047	26,203	3.1%	2,617,462
Gains on disposal of PPE	126,501	79,500	79,500	–	1,125	(1,125)	-100.0%	79,500
Total Revenue (excluding capital transfers and contributions)	**33,031,795**	**34,433,079**	**34,840,952**	**9,169,797**	**8,901,259**	**268,538**	**3.0%**	**34,840,952**
Expenditure By Type								
Employee related costs	9,405,242	10,670,840	10,677,483	2,478,590	2,544,226	(65,636)	-2.6%	10,677,483
Remuneration of councillors	135,095	152,117	152,117	31,285	37,810	(6,525)	-17.3%	152,117
Debt impairment	1,898,476	2,003,203	2,003,203	299,488	299,376	112	0.04%	2,003,203
Depreciation & asset impairment	2,142,168	2,347,797	2,347,797	537,545	586,948	(49,403)	-8.4%	2,347,797
Finance charges	751,656	895,848	895,848	172,689	174,470	(1,781)	-1.0%	895,848
Bulk purchases	8,073,336	8,515,180	8,515,180	2,104,259	2,112,227	(7,968)	-0.4%	8,515,180
Other materials	304,724	338,172	428,061	86,849	86,242	606	0.7%	428,061
Contracted services	3,421,785	4,395,163	4,715,639	545,611	621,720	(76,109)	-12.2%	4,715,639
Transfers and grants	148,245	174,833	174,833	35,622	66,087	(30,465)	-46.1%	174,833
Other expenditure	4,579,174	5,302,278	5,302,418	1,025,039	1,122,800	(97,761)	-8.7%	5,302,418
Loss on disposal of PPE	8,118	–	–	–	–	–		–
Total Expenditure	**30,868,020**	**34,796,431**	**35,212,579**	**7,316,976**	**7,651,987**	**(334,931)**	**-4.4%**	**35,212,579**
Surplus/(Deficit)	**2,163,775**	**(363,351)**	**(371,627)**	**1,852,822**	**1,249,352**	**603,469**	**48.3%**	**(371,627)**
Transfers recognised – capital	2,131,537	2,177,040	2,186,477	327,433	231,141	96,292	41.7%	2,186,477
Contributions recognised - capital	61,488	87,800	87,800	17,265	16,020	1,245	7.8%	87,800
Contributed assets	100	–	–	16,440	–	16,440	100.0%	–
Surplus/(Deficit) after capital transfers & contributions	**4,356,901**	**1,901,489**	**1,902,650**	**2,213,959**	**1,496,513**			**1,902,650**
Taxation	20,007	–	–	4,401	–			–
Surplus/(Deficit) after taxation	**4,336,894**	**1,901,489**	**1,902,650**	**2,209,558**	**1,496,513**			**1,902,650**
Attributable to minorities	14,218	5,314	5,314	(3,909)	1,156			5,314
Surplus/(Deficit) attributable to municipality	**4,351,112**	**1,906,803**	**1,907,964**	**2,205,649**	**1,497,669**			**1,907,964**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**4,351,112**	**1,906,803**	**1,907,964**	**2,205,649**	**1,497,669**			**1,907,964**

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

Vote Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - City Health	17,122	37,520	39,458	1,438	1,148	290	25.2%	39,350
Vote 2 - City Manager	18,925	17,946	17,962	3,072	3,528	(456)	-12.9%	17,892
Vote 3 - Community Services	193,009	186,340	189,644	20,425	17,358	3,067	17.7%	185,444
Vote 4 - Corporate Services & Compliance	448,054	386,906	399,515	19,789	24,728	(4,938)	-20.0%	398,460
Vote 5 - Energy, Environmental & Spatial Planning	62,977	61,359	61,630	1,570	4,805	(3,235)	-67.3%	57,363
Vote 6 - Finance	39,080	146,866	149,671	11,503	14,728	(3,225)	-21.9%	149,685
Vote 7 - Human Settlements	336,606	499,542	527,855	21,638	28,692	(7,054)	-24.6%	440,876
Vote 8 - Rates & Other	-	-	-	-	-	-		-
Vote 9 - Safety & Security	149,695	132,043	132,056	19,123	7,514	11,609	154.5%	131,016
Vote 10 - Social Dev & Early Childhood Development	15,660	17,460	17,460	5,969	4,100	1,869	45.6%	17,410
Vote 11 - Tourism, Events & Economic Development	40,824	42,150	42,242	8,656	6,003	2,653	44.2%	42,169
Vote 12 - Transport for Cape Town	1,424,447	1,442,311	1,505,466	256,788	206,107	50,681	24.6%	1,538,432
Vote 13 - Utility Services	2,743,234	3,528,631	3,548,586	395,392	339,589	55,804	16.4%	3,340,444
Vote 14 - Municipal Entity - CTICC	380,302	272,980	272,980	77,231	146,991	(69,761)	-47.5%	272,980
Total Capital Multi-year expenditure	5,870,136	6,774,256	6,904,724	842,593	805,290	37,303	4.6%	6,631,522
Total Capital Expenditure	5,870,136	6,774,256	6,904,724	842,593	805,290	37,303	4.6%	6,631,522
Capital Expenditure - Standard Classification								
Governance and administration	520,726	571,966	585,198	38,169	44,355	(6,186)	-13.9%	582,936
Executive and council	45,771	39,349	40,803	7,552	4,890	2,662	54.5%	38,822
Budget and treasury office	15,367	15,997	16,121	1,653	1,220	433	35.5%	15,935
Corporate services	459,588	516,620	528,274	28,963	38,245	(9,282)	-24.3%	528,180
Community and public safety	770,004	936,453	970,577	79,197	63,421	15,776	24.9%	879,380
Community and social services	85,337	69,742	73,331	10,191	3,547	6,644	187.3%	69,824
Sport and recreation	142,704	148,513	148,285	18,747	17,716	1,031	5.8%	147,836
Public safety	187,892	185,098	185,517	27,180	12,318	14,862	120.7%	185,255
Housing	336,949	499,611	527,924	21,641	28,692	(7,051)	-24.6%	440,945
Health	17,122	33,490	35,520	1,438	1,148	290	25.2%	35,520
Economic and environmental services	1,529,423	1,534,557	1,597,914	261,604	216,011	45,593	21.1%	1,626,282
Planning and development	58,135	70,524	70,660	4,573	9,728	(5,155)	-53.0%	66,062
Road transport	1,454,254	1,448,117	1,511,337	256,885	206,282	50,603	24.5%	1,544,304
Environmental protection	17,034	15,916	15,916	145	-	145	100.0%	15,916
Trading services	2,669,181	3,458,301	3,478,056	386,392	334,513	51,880	15.5%	3,269,944
Electricity	1,016,911	1,536,612	1,541,511	152,193	163,934	(11,740)	-7.2%	1,351,528
Water	719,005	883,225	903,112	108,838	50,544	58,294	115.3%	889,233
Waste water management	680,773	800,774	791,039	106,613	91,268	15,345	16.8%	790,789
Waste management	252,491	237,491	242,393	18,748	28,766	(10,019)	-34.8%	238,393
Other	380,802	272,980	272,980	77,231	146,991	(69,761)	-47.5%	272,980
Total Capital Expenditure - Standard Classification	5,870,136	6,774,256	6,904,724	842,593	805,290	37,303	4.6%	6,631,522
Funded by:								
National Government	2,030,362	2,079,122	2,079,122	320,721	234,394	86,327	36.8%	2,089,697
Provincial Government	156,729	97,918	107,356	6,712	5,137	1,574	30.6%	52,483
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	333	-	-	-	-	-	-	-
Transfers recognised - capital	2,187,425	2,177,040	2,186,477	327,433	239,531	87,902	36.7%	2,142,179
Public contributions & donations	61,488	87,800	87,800	17,265	16,020	1,245	7.8%	86,300
Borrowing	2,441,423	2,988,696	3,065,341	344,137	345,151	(1,015)	-0.3%	3,030,756
Internally generated funds	1,179,801	1,520,720	1,565,106	153,759	204,588	(50,829)	-24.8%	1,372,287
Total Capital Funding	5,870,136	6,774,256	6,904,724	842,593	805,290	37,303	4.6%	6,631,522

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2015/16	Budget Year 2016/17			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	102,774	103,411	103,411	330,796	103,411
Call investment deposits	5,803,468	3,139,932	5,345,531	5,192,020	5,345,531
Consumer debtors	5,106,634	4,903,207	4,903,207	3,670,235	4,903,207
Other debtors	875,788	898,987	898,987	1,063,852	898,987
Current portion of long-term receivables	17,093	21,871	21,871	17,093	21,871
Inventory	258,533	341,456	341,456	293,653	341,456
Total current assets	12,164,290	9,408,864	11,614,463	10,567,647	11,614,463
Non current assets					
Long-term receivables	51,695	67,985	67,985	46,936	67,985
Investments	3,966,188	3,365,180	3,391,398	3,484,345	3,391,398
Investment property	588,191	589,382	589,382	589,382	589,382
Investments in Associate	–	–	–	–	–
Property, plant and equipment	37,511,970	41,975,484	42,099,429	37,816,970	42,099,429
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	629,161	708,383	708,383	708,383	708,383
Other non-current assets	9,050	9,062	9,062	9,062	9,062
Total non current assets	42,756,254	46,715,476	46,865,639	42,655,078	46,865,639
TOTAL ASSETS	54,920,544	56,124,340	58,480,102	53,222,725	58,480,102
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	469,936	501,208	501,208	469,936	501,208
Consumer deposits	371,253	368,645	368,645	363,432	368,645
Trade and other payables	7,088,300	6,627,029	8,975,839	3,572,634	8,975,839
Provisions	1,072,815	1,095,708	1,095,708	1,048,861	1,095,708
Total current liabilities	9,002,304	8,592,590	10,941,400	5,454,863	10,941,400
Non current liabilities					
Borrowing	6,036,905	8,114,854	8,114,854	5,942,757	8,114,854
Provisions	6,113,700	6,271,089	6,276,880	6,354,200	6,276,880
Total non current liabilities	12,150,606	14,385,943	14,391,734	12,296,957	14,391,734
TOTAL LIABILITIES	21,152,910	22,978,533	25,333,134	17,751,820	25,333,134
NET ASSETS	33,767,634	33,145,808	33,146,969	35,470,905	33,146,969
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	29,510,770	31,362,348	31,416,069	32,184,426	31,416,069
Reserves	3,004,436	1,470,363	1,417,803	2,968,254	1,417,803
TOTAL COMMUNITY WEALTH/EQUITY	32,515,206	32,832,711	32,833,872	35,152,679	32,833,872

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2015/16	Budget Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates, penalties & collection charges	6,244,061	6,864,644	6,864,644	2,173,988	1,907,081	266,907	14.0%	6,864,644
Service charges	13,766,730	16,910,000	16,910,000	4,411,446	4,338,549	72,897	1.7%	16,910,000
Other revenue	3,351,237	3,422,844	3,422,844	967,588	1,009,524	(41,936)	-4.2%	3,422,844
Government - operating	3,251,460	3,802,940	3,802,940	1,150,302	1,183,480	(33,178)	-2.8%	3,802,940
Government - capital	2,423,179	2,264,840	2,274,277	809,595	798,765	10,830	1.4%	2,274,277
Interest	770,570	610,778	610,778	146,837	150,086	(3,250)	-2.2%	610,778
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(22,913,744)	(28,762,136)	(29,178,284)	(9,046,179)	(8,559,657)	486,522	-5.7%	(29,178,284)
Finance charges	(709,497)	(818,248)	(818,248)	(178,819)	(178,958)	(139)	0.1%	(818,248)
Transfers and Grants	–	(115,154)	(115,154)	(1,205)	(13,583)	(12,378)	91.1%	(115,154)
NET CASH FROM/(USED) OPERATING ACTIVITIES	6,185,995	4,180,508	3,773,797	433,552	635,287	201,735	31.8%	3,773,797
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	91,419	79,500	79,500	–	–	–	-	79,500
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	-	–
Decrease (increase) other non-current receivables	28,600	3,578	3,578	–	–	–	-	3,578
Decrease (increase) in non-current investments	361,949	(89,310)	(89,310)	–	–	–	-	(89,310)
Payments								
Capital assets	(5,580,800)	(6,124,129)	(6,241,549)	(852,616)	(1,219,320)	(366,704)	30.1%	(6,241,549)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(5,098,832)	(6,130,361)	(6,247,781)	(852,616)	(1,219,320)	(366,704)	30.1%	(6,247,781)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	117,000	2,840,001	2,840,001	150,500	331,793	(181,293)	-54.6%	2,840,001
Increase (decrease) in consumer deposits	(97,959)	29,948	29,948	–	–	–		29,948
Payments								
Repayment of borrowing	(309,852)	(494,800)	(494,800)	(88,055)	(90,333)	(2,278)	2.5%	(494,800)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(290,811)	2,375,149	2,375,149	62,445	241,460	179,015	74.1%	2,375,149
NET INCREASE/ (DECREASE) IN CASH HELD	796,552	425,296	(98,835)	(356,619)	(342,573)			(98,835)
Cash/cash equivalents at beginning:	2,821,191	1,347,362	3,481,911	3,481,911	3,481,911			3,481,911
Cash/cash equivalents at month/year end:	3,617,743	1,772,658	3,383,076	3,125,292	3,139,338			3,383,076

PART 4 – IN-YEAR REPORT: MUNICIPAL ENTITY (CAPE TOWN INTERNATIONAL CONVENTION CENTRE – (CTICC))

Executive Summary

The CTICC hosted 131 events as at 30 September 2016 achieving a surplus of R13.2 million. Total revenue has exceeded its budget by R4.3 million, while total expenditure reflects a saving of R17.2 million.

Table F1 Monthly Budget Statement Summary

Description	2015/16	Current Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	35,272	15,084	–	8,482	3,771	4,711	124.9%	15,084
Transfers recognised - operational	–	–	–	–	–	–	–	–
Other own revenue	208,733	217,851	–	54,117	54,463	(345)	-0.6%	217,851
Total Revenue (excluding capital transfers and contributions)	244,005	232,935	–	62,599	58,234	4,365	7.5%	232,935
Employee costs	47,502	73,269	–	13,812	17,697	(3,885)	-22.0%	73,269
Remuneration of Board Members	457	1,054	–	201	264	(63)	-23.9%	1,054
Depreciation and asset impairment	24,832	29,356	–	7,090	7,339	(249)	-3.4%	29,356
Finance charges	42	6,131	–	3	1,568	(1,565)	-99.8%	6,131
Materials and bulk purchases	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	–	–	–	–	–
Other expenditure	103,911	141,165	–	23,823	35,291	(11,468)	-32.5%	141,165
Total Expenditure	176,745	250,974	–	44,930	62,159	(17,230)	-27.7%	250,974
Surplus/(Deficit)	67,260	(18,039)	–	17,670	(3,925)	21,595	-550.1%	(18,039)
Transfers recognised - capital	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	67,260	(18,039)	–	17,670	(3,925)	21,595	-550.1%	(18,039)
Taxation	20,007	–	–	4,401	–	4,401	100.0%	–
Surplus/ (Deficit) for the year	47,253	(18,039)	–	13,269	(3,925)	17,194	-438.0%	(18,039)
Capital expenditure & funds sources								
Capital expenditure								
Transfers recognised - capital	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–
Borrowing	–	60,000	–	–	60,000	(60,000)	-100.00%	60,000
Internally generated funds	380,302	212,980	–	77,231	86,991	(9,761)	-11.2%	212,980
Total sources of capital funds	380,302	272,980	–	77,231	146,991	(69,761)	-47.5%	272,980
Financial position								
Total current assets	437,337	238,172	–	451,347				238,172
Total non current assets	619,426	978,498	–	689,518				978,498
Total current liabilities	142,989	80,574	–	63,322				80,574
Total non current liabilities	(2,654)	56,415	–	(2,654)				56,415
Community wealth/Equity	916,427	1,069,680	–	1,080,196				1,069,680
Cash flows								
Net cash from (used) operating	127,270	18,665	–	(63,879)	6,520	(70,399)	-1079.8%	18,665
Net cash from (used) investing	(380,307)	(272,980)	–	(77,248)	(146,991)	69,743	-47.4%	(272,980)
Net cash from (used) financing	117,000	336,417	–	150,500	330,941	(180,441)	-54.5%	336,417
Cash/cash equivalents at the year end	418,595	231,541	–	427,968	339,909	88,058	25.9%	231,541

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

Description	2015/16	Current Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	99,937	104,435	-	25,445	26,109	(664)	-2.5%	104,435
Interest earned - external investments	35,272	15,084	-	8,482	3,771	4,711	124.9%	15,084
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-
Other revenue	108,796	113,416	-	28,672	28,354	318	1.1%	113,416
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	244,005	232,935	-	62,599	58,234	4,365	7.5%	232,935
Expenditure By Type								
Employee related costs	47,502	73,269	-	13,812	17,697	(3,885)	-22.0%	73,269
Remuneration of Directors	457	1,054	-	201	264	(63)	-23.9%	1,054
Debt impairment	-	-	-	-	-	-	-	-
Collection costs	-	-	-	-	-	-	-	-
Depreciation & asset impairment	24,832	29,356	-	7,090	7,339	(249)	-3.4%	29,356
Finance charges	42	6,131	-	3	1,568	(1,565)	-99.8%	6,131
Bulk purchases	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	103,911	141,165	-	23,823	35,291	(11,468)	-32.5%	141,165
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Total Expenditure	176,745	250,974	-	44,930	62,159	(17,230)	-27.7%	250,974
Surplus/(Deficit)	67,260	(18,039)	-	17,670	(3,925)	21,595	-550.1%	(18,039)
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributions of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	67,260	(18,039)	-	17,670	(3,925)	21,595	-550.1%	(18,039)
Taxation	20,007	-	-	4,401	-	4,401	100.0%	-
Surplus/(Deficit) for the year	47,253	(18,039)	-	13,269	(3,925)	17,194	-438.0%	(18,039)

Table F3 Monthly Budget Statement – Capital expenditure

Vote Description R thousands	2015/16 Audited Outcome	Current Year 2016/17 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure								
Building Enhancements	15,194	16,500	–	625	4,125	(3,500)	-84.9%	16,500
IT & Telecommunications	10,517	14,535	–	91	3,634	(3,543)	-97.5%	14,535
Operational Furniture & Equipment	786	1,041	–	–	260	(260)	-100.0%	1,041
Catering Furniture & Equipment	2,597	2,733	–	38	683	(645)	-94.4%	2,733
CTICC2	351,208	238,171	–	76,477	138,289	(61,812)	-44.7%	238,171
Capital single-year expenditure sub-total	**380,302**	**272,980**	**–**	**77,231**	**146,991**	**(69,761)**	**-47.5%**	**272,980**
Funded by:								
National Government	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–		–
Public contributions & Donations	–	–	–	–	–	–	–	–
Borrowing	–	60,000	–	–	60,000	(60,000)	-100.0%	60,000
Internally generated funds	380,302	212,980	–	77,231	86,991	(9,761)	-11.2%	212,980
Total Capital Funding	**380,302**	**272,980**	**–**	**77,231**	**146,991**	**(69,761)**	**-80.2%**	**272,980**

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2015/16	Current Year 2016/17			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	9,771	–	–	4,707	–
Call investment deposits	408,824	231,541	–	423,261	231,541
Consumer debtors	–	–	–	–	–
Other debtors	17,482	4,357	–	21,177	4,357
Current portion of long-term receivables	–	–	–	–	–
Inventory	1,260	2,273	–	2,202	2,273
Total current assets	**437,337**	**238,172**	**–**	**451,347**	**238,172**
Non current assets					
Long-term receivables	–	5	–	–	5
Investments	–	–	–	–	0
Investment property	–	–	–	–	–
Property, plant and equipment	619,426	978,493	–	689,518	978,493
Agricultural assets	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	–	–	–	–	–
Total non current assets	**619,426**	**978,498**	**–**	**689,518**	**978,498**
TOTAL ASSETS	**1,056,763**	**1,216,669**	**–**	**1,140,865**	**1,216,669**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	46,620	39,213	–	25,995	39,213
Trade and other payables	92,831	47,407	–	34,321	47,407
Provisions	3,538	3,954	–	3,006	3,954
Total current liabilities	**142,989**	**90,574**	**–**	**63,322**	**90,574**
Non current liabilities					
Borrowing	–	56,415	–	–	56,415
Provisions	(2,654)	–	–	(2,654)	–
Total non current liabilities	**(2,654)**	**56,415**	**–**	**(2,654)**	**56,415**
TOTAL LIABILITIES	**140,336**	**146,989**	**–**	**60,669**	**146,989**
NET ASSETS	**916,427**	**1,069,680**	**–**	**1,080,196**	**1,069,680**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(168,001)	(215,958)	–	(154,732)	(215,958)
Reserves	–	–	–	–	–
Share capital	1,084,428	1,285,638	–	1,234,928	1,285,638
TOTAL COMMUNITY WEALTH/EQUITY	**916,427**	**1,069,680**	**–**	**1,080,196**	**1,069,680**

Table F5 Monthly Budget Statement – Cash Flow

Description	2015/16	Current Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	225,326	217,414	–	29,852	54,354	(24,502)	-45.1%	217,414
Government - operating	–	–	–	–	–	–	-	–
Government - capital	–	–	–	–	–	–	-	–
Interest	35,272	15,084	–	8,482	5,660	2,822	49.9%	15,084
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(133,285)	(207,703)	–	(102,210)	(51,926)	(50,284)	96.8%	(207,703)
Finance charges	(42)	(6,131)	–	(3)	(1,568)	1,565	-99.8%	(6,131)
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	127,270	18,665	–	(63,879)	6,520	(70,399)	-1079.8%	18,665
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	-	–
Decrease (increase) in non-current debtors	–	–	–	–	–	–	-	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	-	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	-	–
Payments								
Capital assets	(380,307)	(272,980)	–	(77,248)	(146,991)	69,743	-47.4%	(272,980)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(380,307)	(272,980)	–	(77,248)	(146,991)	69,743	-47.4%	(272,980)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–		–
Borrowing long term/refinancing	117,000	340,001	–	150,500	331,793	(181,293)	-54.6%	340,001
Increase (decrease) in consumer deposits	–	–	–	–	–	–		–
Payments						–		
Repayment of borrowing	–	(3,585)	–	–	(852)	852	-100.0%	(3,585)
NET CASH FROM/(USED) FINANCING ACTIVITIES	117,000	336,417	–	150,500	330,941	(180,441)	-54.5%	336,417
NET INCREASE/ (DECREASE) IN CASH HELD	(136,037)	82,102	–	9,373	190,470	(181,097)	-95.1%	82,102
Cash/cash equivalents at the year begin:	554,632	149,439	–	418,595	149,439	269,156	180.1%	149,439
Cash/cash equivalents at the year end:	418,595	231,541	–	427,968	339,909	88,058	25.9%	231,541

Note: Borrowing long term/refinancing: Expected shareholding taken up by the City towards the expansion of the Convention Centre.

PART 5 - SUPPORTING DOCUMENTATION: ENTITY

Table SF1 Entity Material variance explanation

Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue Items			
Interest earned - external investments	4,711	The variance is due to the favourable cash balances as a result of the timing of capex projects paid and the investment of surplus funds.	No remedial action required.
Expenditure Items			
Other expenditure	(11,468)	The variance is due to the timing of the setting of the budget.	Seasonalisation will be amended in the January 2017 adjustments budget.
Capital Expenditure Items			
Building Enhancements	(3,500)	Due to timing of capital spend as at 30 September 2016.	-
IT & Telecommunications	(3,543)	Due to timing of capital spend as at 30 September 2016.	-
Catering Furniture & Equipment	(645)	Due to timing of capital spend as at 30 September 2016.	-
CTICC2	(61,812)	Due to timing of capital spend as at 30 September 2016.	-

Table SF3 Entity Aged debtors

Detail R thousands	Current Year 2016/17										
	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	Bad Debts	>90 days
Debtors Age Analysis By Revenue Source											
Rates	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Sewerage / Sanitation	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-
Housing (Rental Revenue)	-	-	-	-	-	-	-	-	-	-	-
Other	1,411	39	127	33	97	-	-	-	1,706	-	129
Total By Income Source	1,411	39	127	33	97	-	-	-	1,706	-	129
Debtors Age Analysis By Customer Group											
Government	-	-	-	-	-	-	-	-	-	-	
Business	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	
Other	1,411	39	127	33	97	-	-	-	1,706	-	
Total By Customer Group	1,411	39	127	33	97	-	-	-	1,706	-	

Table SF4 Entity Aged creditors

Detail R thousands	Current Year 2016/17								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	11,980	(0)	26	-	-	-	-	-	12,005
Auditor General	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total By Customer Type	11,980	(0)	26	-	-	-	-	-	12,005

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Current Year 2016/17 Period of investment Months	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value Begin	Change	End
CTICC								
Cash						106		105
Nedbank - Current - 1232 043850	-	Current Account	-		-	262		262
Nedbank - Call Deposit - 03/7881544007/000105	-	Call Account	-		6.75	17	(0)	17
ABSA Bank - Current - 4072900553	-	Current Account	-	530	-	3,374	1,535	1,839
ABSA Bank - Exh Serv - Current - 4072900731	-	Current Account	-	3	-	462	292	170
ABSA Bank - Treasury Account - 40-7373-1246	-	Treasury	-		-	66	0	66
ABSA Bank - Convenco Account - 40-7373-3701	-	Treasury	-		-	2,181		2,181
ABSA Bank - Call Deposit - 4074708347	-	Call Account	-	199	6.75	28,643	(12,699)	41,242
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	-	Money Market	-	(17)	7.812	74,404	17	74,387
Investec Bank - (462097) 1008645		Money Market	-	17	7.782	2,717	(17)	2,735
Nedgroup Money Market - (800167964) - 8319631		Money Market		383	7.901	59,468	(383)	59,852
First National Bank -RMB Investment- 00 506 190 167 40	One	RMB Investment		82	7.546	12,956	(82)	13,039
ABSA Bank - CTICC Money Market - 9316676360		Money Market		496	-	76,886	(496)	76,382
Nedbank - 03/7881544007/000103		Investment			-			
						260,443	(11,833)	272,276
ABSA Bank - CTICC East - Current - 4072900228	-	Current Account	-	18	-	3,041	2,958	83
ABSA Bank - CTICC East - Call Deposit 4063941322		Call Account	-	103	6.75	21,724	3,617	18,108
Nedgroup Corp Money Market - CTICC East- (800190552) 8330496		Money Market	-	162	7.839	40,068	39,906	162
Stanlib Money Market - CTICC East - 000-402-184 (552166459)		Money Market	-		7.812	8	(0)	8
						61,600	43,523	18,359
Absa Bank - CTICC East - FD (Guarantee) - 43939765 FDE		CTICC East Guarantee	12 December 2016	789	8	138,544	(789)	137,333
Total investments				2,766		461,827	33,859	427,968

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2015/16 Audited Outcome	Current Year 2016/17 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	457	1,054	–	201	264	(63)	-23.8%	1,054
Sub Total - Board Members of Entities	457	1,054	–	201	264	(63)	-23.8%	1,054
% increase								130.4%
Senior Managers of Entities								
Basic Salaries	6,314	7,145	–	1,579	1,786	(208)	-11.6%	7,145
Sub Total - Senior Managers of Entities	6,314	7,145	–	1,579	1,786	(208)	-11.6%	7,145
% increase								13.2%
Other Staff of Entities								
Basic Salaries	41,187	66,124	–	12,234	15,911	(3,677)	-23.1%	66,124
Sub Total - Other Staff of Entities	41,187	66,124	–	12,234	15,911	(3,677)	-23.1%	66,124
% increase								60.5%
Total Municipal Entities remuneration	47,959	74,323	–	14,013	17,961	(3,947)	-22.0%	74,323
Unpaid salary, allowances & benefits in arrears	–	–	–	–	–	–	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	3,750	10,356	11,337	8,703	8,703	8,703	8,703	8,703	8,703	8,703	8,703	9,367	104,435	145,716	170,338
Other revenue	7,060	13,443	16,648	10,708	10,708	10,708	10,708	10,708	10,708	10,708	10,708	5,682	128,500	162,830	187,191
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	10,810	23,801	27,985	19,411	19,411	19,411	19,411	19,411	19,411	19,411	19,411	15,049	232,935	308,546	357,528
Expenditure By Type															
Employee related costs	4,610	4,427	4,776	5,899	5,899	5,899	6,312	6,312	6,312	6,312	6,312	10,198	73,269	92,506	98,519
Remuneration of Board Members	–	–	201	–	–	264	–	–	264	–	–	326	1,054	1,397	1,477
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	2,362	2,364	2,364	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,695	29,356	53,566	57,446
Finance charges	–	3	–	517	515	512	510	507	504	502	499	2,061	6,131	5,736	5,297
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	5,856	9,979	12,389	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	18,831	141,165	177,054	194,611
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	12,828	16,773	19,729	20,627	20,624	20,885	21,032	21,029	21,290	21,024	21,021	34,111	250,974	330,248	357,350

Table continues on next page.

Annexure A: In-year report (September 2016)

Description	Current Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure															
Capital assets	433	36,923	36,923	31,127	32,156	27,486	14,012	8,703	6,025	2,160	2,160	74,872	272,980	40,476	42,652
Total capital expenditure	433	36,923	36,923	31,127	32,156	27,486	14,012	8,703	6,025	2,160	2,160	74,872	272,980	40,476	42,652
Cash flow															
Ratepayers and other	18,735	7,476	18,735	18,118	18,118	18,118	18,118	18,118	18,118	18,118	18,118	27,526	217,414	296,669	346,103
Grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest	2,766	2,842	2,766	1,511	1,233	1,231	1,022	940	881	825	783	(1,716)	15,094	18,321	18,529
Suppliers, employees and other	(18,437)	(15,166)	(18,437)	(17,309)	(17,309)	(17,309)	(17,309)	(17,309)	(17,309)	(17,309)	(17,309)	(17,195)	(207,703)	(244,915)	(260,846)
Finance charges	0	(3)	0	(517)	(515)	(512)	(510)	(507)	(504)	(502)	(499)	(2,061)	(6,131)	(5,736)	(5,297)
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	3,064	(4,851)	3,064	1,803	1,527	1,528	1,321	1,242	1,186	1,133	1,093	6,554	18,665	56,339	70,489
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital assets	(433)	(36,923)	(36,923)	(31,127)	(32,156)	(27,486)	(14,012)	(8,703)	(6,025)	(2,160)	(2,160)	(74,872)	(272,980)	(40,476)	(42,652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(433)	(36,923)	(36,923)	(31,127)	(32,156)	(27,486)	(14,012)	(8,703)	(6,025)	(2,160)	(2,160)	(74,872)	(272,980)	(40,476)	(42,652)
Borrowing long term/refinancing/short term	60,000	90,500	–	8,209	–	–	–	–	–	–	–	–	340,091	–	–
Repayment of borrowing	–	–	–	(292)	(295)	(297)	(300)	(303)	(305)	(308)	(311)	(1,175)	(3,585)	(3,980)	(4,418)
Increase in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	60,000	90,500	–	7,916	(295)	(297)	(300)	(303)	(305)	(308)	(311)	(1,175)	336,417	(3,980)	(4,418)
NET INCREASE/ (DECREASE) IN CASH HELD	62,631	48,726	(33,859)	(21,407)	(30,923)	(26,255)	(12,990)	(7,764)	(5,145)	(1,335)	(1,377)	(69,492)	82,102	11,883	23,418

Table SF8a Entity capital expenditure on new assets by asset class

Description	2015/16	Current Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	359,365	256,627	–	76,629	142,903	(66,274)	-46%	256,627
General vehicles	–	–	–	–	–	–		–
Specialised vehicles	–	–	–	–	–	–		–
Plant & equipment	–	–	–	–	–	–		–
Computers - hardware/equipment	7,690	2,808	–	91	702	(611)	-87%	2,808
Furniture and other office equipment	1,696	1,465	–	61	366	(305)	-83%	1,465
Abattoirs	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–		–
Civic Land and Buildings	–	–	–	–	–	–		–
Other Buildings	349,482	251,671	–	76,477	141,664	(65,187)	-46%	251,671
Other Land	–	–	–	–	–	–		–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–		–
Other	496	683	–	–	171	(171)	-100%	683
Total Capital Expenditure on new assets	359,365	256,627	–	76,629	142,903	(66,274)	-46%	256,627

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

Description	2015/16	Current Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	20,938	16,353	–	601	4,088	(3,487)	-85.3%	16,353
General vehicles	–	–	–	–	–	–	–	–
Specialised vehicles	–	–	–	–	–	–	–	–
Plant & equipment	–	–	–	–	–	–	–	–
Computers - hardware/equipment	2,622	11,727	–	–	2,932	(2,932)	-100.0%	11,727
Furniture and other office equipment	913	1,269	–	–	317	(317)	-100.0%	1,269
Abattoirs	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–
Civic Land and Buildings	–	–	–	–	–	–	–	–
Other Buildings	16,939	3,000	–	601	750	(149)	-19.8%	3,000
Other Land	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–
Other	465	358	–	–	89	(89)	-100.0%	358
Total Capital Expenditure on renewal of existing assets	20,938	16,353	–	601	4,088	(3,487)	-85.3%	16,353

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2015/16	Current Year 2016/17						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	8,235	9,137	-	2,537	2,284	253	11.1%	9,137
General vehicles	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	8,235	9,137	-	2,537	2,284	253	11.1%	9,137
Other Land	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	8,235	9,137	-	2,537	2,284	253	11.1%	9,137

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Achmat Ebrahim**, the municipal manager of City of Cape Town, hereby certify that the monthly budget statement for the month of **September 2016** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Achmat Ebrahim

Municipal Manager of City of Cape Town (CPT)

Signature Date 14.10.2016

10 October 2016

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Julie-May Ellingson**, the accounting officer of Cape Town International Convention Centre Company SOC Ltd (RF), hereby certify that the monthly budget statement for the month of **September 2016** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name J Ellingson

Title: **Accounting Officer**

Signature Ellingson Date 11/10/2016

Cape Town International Convention Centre
Convention Square, 1 Lower Long Street,
Cape Town 8001, South Africa
Tel. +27 21 410 5000 Fax: +27 21 410 5001
Email info@cticc.co.za
www.cticc.co.za

DIRECTORS: AM Boraine (Chairman), J Ellingson (TRP(SA))(CEO), GM Fisher, F Parker (CA(SA))(CFO), S Myburgh de Gois, RSH Eksteen, SW Fourie, EI Hamman (CA(SA)), BJ Lodewyk (CA(SA)), AA Mahmood, D Cloete.

Cape Town International Convention Centre Company SOC Ltd (RF) (Convenco). Registration no. 1999/007837/30

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Annexure B

September 2015

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D=A+B+C	E	F	G	H=E+F+G	I	J	K	L=I+J+K	M=L-H
Eastern Sub District	90,163,287	34,147,417	0	124,310,704	20,891,312	8,017,434	0	28,908,746	16,308,656	7,314,476	0	23,623,132	-5,285,614
Health Finance: PCU	5,228,859	3,842,859	0	9,071,717	629,799	930,071	0	1,559,870	861,187	820,132	0	1,681,319	121,449
Health Management	70,541,997	48,423,051	-93,745,212	25,219,836	10,018,072	11,929,933	-22,093,190	-145,185	7,071,170	11,261,047	-17,259,767	1,072,450	1,217,635
Khayelitsha Sub District	102,884,613	34,322,737	0	137,207,350	23,809,527	8,049,365	0	31,858,892	21,547,224	7,411,113	0	28,958,337	-2,900,555
Klipfontein Sub District	76,802,846	22,308,993	0	99,211,839	17,783,644	5,287,923	0	23,071,567	17,397,067	4,858,921	0	22,255,988	-1,015,579
Mitchells Plain Sub District	103,819,422	30,419,938	0	134,239,360	23,712,792	7,094,292	0	30,807,084	21,579,643	6,401,946	0	27,981,588	-2,825,496
Northern Sub District	79,113,475	25,903,231	0	105,016,705	17,569,443	6,263,745	0	23,833,189	16,395,487	5,689,055	0	22,084,542	-1,748,647
Southern Sub District	106,732,323	38,801,250	0	145,533,573	23,344,790	9,057,956	0	32,402,746	19,730,279	8,046,511	0	27,776,789	-4,625,957
Specialised Support Services	233,996,563	29,449,510	0	263,446,073	87,205,294	7,154,359	0	94,359,653	85,359,333	6,545,243	0	91,904,576	-2,425,077
Tygerberg Sub District	102,341,797	30,746,482	0	133,088,280	23,013,111	7,265,795	0	30,278,906	21,465,382	6,380,364	0	27,845,747	-2,433,159
Western Sub District	89,978,817	29,190,815	0	119,169,432	20,767,984	6,795,457	0	27,563,441	16,832,024	6,414,012	0	23,246,037	-4,317,404
City Health	**1,061,763,818**	**328,566,083**	**-93,745,212**	**1,296,514,689**	**268,745,769**	**77,846,330**	**-22,093,190**	**324,498,910**	**244,577,452**	**70,842,620**	**-17,259,767**	**298,260,305**	**-26,238,404**
City Manager	29,946,800	72,878,317	-100,958,861	1,866,466	15,730,167	16,108,397	-31,699,204	139,360	15,172,294	16,529,063	-29,660,427	1,040,930	901,570
Nodes to be split (Old ESD Management)	0	0	0	0	0	0	0	0	2,185	397	0	2,582	2,582
Int Strat Comms, Branding & Marketing	88,359,769	21,084,604	-78,926,381	30,506,992	14,636,055	3,552,614	-13,081,350	5,157,319	17,374,700	3,952,414	-15,342,637	5,984,478	857,159
Strategy & Operations	73,142,231	82,824,594	-152,683,037	3,283,788	14,828,944	15,736,206	-29,659,424	905,726	14,068,008	15,104,733	-27,557,653	1,615,087	709,361
Trade & Investment	38,056,061	2,251,164	-4,625,102	35,682,123	12,693,812	534,398	-1,156,661	12,041,550	13,103,040	486,546	-991,588	12,597,997	556,448
City Manager	**229,503,861**	**179,038,678**	**-337,203,171**	**71,339,368**	**57,908,978**	**35,931,615**	**-75,596,648**	**18,243,945**	**59,720,227**	**36,103,152**	**-73,552,305**	**21,271,074**	**3,027,129**
City Parks	687,909,000	202,055,558	-2,704,177	887,260,380	125,284,743	46,726,565	-1,253,490	170,817,819	117,566,183	58,894,244	-1,238,217	175,224,211	4,406,392
Community Services Management	8,193,438	146,515,108	-154,708,526	20	1,465,623	33,080,875	-34,550,890	-4,391	1,228,998	40,674,875	-42,239,037	-335,164	-330,773
Library & Information Services	434,767,966	143,636,944	-1,285,200	577,119,710	94,782,101	32,547,226	-321,300	127,008,027	80,105,011	33,654,591	-321,300	113,438,303	-13,569,734
Service Regulation & Integration	7,038,761	1,022,417	-7,984,378	76,800	1,618,840	226,567	-1,828,241	17,172	1,492,173	242,316	-1,986,360	48,128	30,956
Sport & Recreation	767,288,680	834,613,506	-502,373,006	1,099,529,177	178,646,537	194,023,154	-119,058,110	253,613,581	119,817,021	154,769,504	-78,082,550	196,503,975	-55,109,607
Community Services	**1,905,197,845**	**1,327,843,532**	**-669,055,290**	**2,563,986,087**	**399,797,850**	**306,664,386**	**-157,010,029**	**549,452,218**	**320,209,386**	**288,235,530**	**-123,555,464**	**484,879,453**	**-64,572,766**
CorC Management	13,664,557	60,816,750	-74,511,310	-30,003	3,212,935	15,241,614	-18,478,324	-23,775	5,775,845	13,821,157	-18,743,678	853,324	877,099
Councillor & Sub Council Support	336,049,236	494,869,717	-788,193,873	42,725,079	77,010,370	118,278,281	-189,391,860	5,896,772	70,539,099	106,119,325	-165,284,217	11,374,208	5,478,036
Executive Support	26,757,274	20,363,723	-47,120,997	-1	6,004,254	4,560,057	-10,732,731	-168,420	5,766,489	4,264,320	-9,824,141	208,668	377,088
Forensics, Ethics & Integrity	29,476,629	7,691,940	-37,168,569	0	6,928,133	1,868,201	-8,797,057	-753	6,457,501	1,910,815	-7,936,318	431,999	432,752
IDP & Organisational Performance Mngmt	23,047,955	7,203,179	-29,326,836	924,298	4,991,293	1,707,736	-6,618,453	80,576	4,879,669	1,771,940	-6,194,146	457,462	376,887
Integrated Risk Management	7,434,793	4,704,624	-12,139,417	0	1,663,584	1,147,821	-3,011,205	0	1,709,267	1,223,535	-2,914,300	18,502	18,502
Internal Audit	42,674,203	9,330,978	-52,005,182	0	10,064,935	2,206,801	-12,376,846	-105,109	9,652,608	2,263,645	-11,246,440	869,813	774,922
Legal Services	119,573,116	95,798,496	-216,371,562	50	22,308,259	23,342,636	-54,970,845	-9,319,752	26,799,118	22,283,509	-48,485,549	597,078	9,916,830
Ombudsman	9,951,154	5,491,409	-15,442,564	0	2,381,107	1,344,702	-3,727,980	-2,170	2,280,725	1,390,871	-3,495,685	175,911	178,082
Finance: CorC	4,829,593	4,113,243	-4,960,568	3,982,268	272,901	1,014,271	-975,492	311,680	754,656	1,076,878	-1,650,108	181,427	-130,254
Customer Relations	40,452,356	16,057,013	-69,961,733	-13,452,364	9,743,840	3,748,447	-16,637,387	-3,145,100	10,784,127	3,582,529	-14,271,539	95,117	3,240,217
Development Information & GIS	62,470,183	14,824,413	-77,097,219	197,377	13,471,662	3,508,327	-16,930,314	49,675	13,571,347	3,630,841	-16,836,420	365,768	316,093
Employment Equity	9,026,561	4,893,257	-13,919,748	72	2,192,391	1,210,597	-3,405,308	-2,320	2,143,527	1,290,484	-3,222,090	211,921	214,241
Human Resources	234,993,942	76,412,248	-264,626,235	46,777,956	51,947,619	17,769,291	-60,439,899	9,277,011	50,144,699	16,661,250	-55,789,601	11,016,348	1,739,337
Information Systems & Technology	902,595,297	305,069,051	-1,132,786,366	75,877,982	185,053,122	68,980,773	-240,538,257	13,505,638	199,028,355	60,650,168	-235,353,554	24,324,969	12,819,330
Occupational Health, Safety & Wellness	50,242,749	17,425,473	-67,851,008	-181,786	11,660,829	4,154,265	-15,822,726	2,367	10,473,741	4,178,806	-13,715,134	937,413	935,046
Specialised Technical Services	626,736,268	213,911,929	-643,166,145	197,482,052	147,819,720	50,300,615	-154,221,848	43,898,487	134,437,552	45,341,273	-151,596,150	28,182,674	-15,715,813
Corporate Services & Compliance	**2,539,975,866**	**1,359,976,442**	**-3,545,551,329**	**354,302,979**	**554,936,954**	**320,394,235**	**-817,076,383**	**58,254,807**	**555,200,924**	**291,461,348**	**-766,559,070**	**80,103,201**	**21,848,395**
Executive Support EESP	18,526,875	62,998,198	-81,525,074	0	4,289,076	15,476,171	-19,668,056	97,181	3,994,133	14,499,344	-17,838,796	654,682	557,501
Environmental Resource Management	209,117,597	78,321,873	-1,035,216	286,404,254	47,144,668	18,788,223	-85,242	65,844,670	55,597,676	18,137,623	-32,447	73,702,852	7,858,182
Planning & Building Dev. Management	266,374,116	90,235,196	0	356,609,314	62,971,842	21,680,851	0	84,652,793	60,530,059	20,186,939	0	80,716,997	-3,935,796
Spatial Planning & Urban Design	118,435,095	52,382,789	0	170,817,883	20,839,181	12,697,780	0	33,536,961	14,003,280	11,771,252	0	25,774,532	-7,762,429
Energy, Environmental & Spatial Planning	**612,453,685**	**283,938,055**	**-82,560,289**	**813,831,451**	**135,244,767**	**68,641,025**	**-19,754,307**	**184,131,605**	**134,125,148**	**64,595,159**	**-17,871,242**	**180,849,064**	**-3,282,542**
Budgets	33,980,169	26,427,626	-56,901,639	3,506,456	7,169,581	4,840,845	-10,960,215	1,041,210	7,141,891	4,795,936	-10,912,851	1,024,976	-16,234
Expenditure	41,759,808	15,709,926	-57,209,515	259,228	9,518,779	3,661,517	-13,543,252	-362,955	9,517,409	3,436,053	-12,840,976	112,556	475,511
Housing Finance & Leases	35,688,169	11,686,773	-47,374,943	-1	7,951,179	2,941,173	-10,594,086	293,267	8,070,388	2,789,040	-10,127,005	732,423	434,156
Finance Management	27,793,585	48,866,287	-57,492,482	19,167,370	2,269,399	12,042,805	-14,013,605	298,599	2,226,519	11,407,513	-13,115,724	518,608	220,009
Inter - Service Liaison	179,526,652	8,009,687	-7,589,444	177,946,895	44,982,237	1,430,584	-1,555,913	43,956,908	45,007,948	1,399,029	-1,493,110	44,913,866	956,958
Property Management	184,166,557	46,501,086	0	230,667,643	38,710,938	11,042,716	0	49,753,654	37,641,507	11,339,256	0	48,980,763	-772,891
Revenue	425,859,248	562,810,352	-891,163,989	97,505,611	99,597,072	129,661,274	-204,263,189	24,995,158	99,012,207	121,030,522	-192,544,571	28,098,157	3,103,001
Supply Chain Management	141,924,190	84,464,852	-221,567,075	4,822,067	33,213,782	20,724,258	-54,193,036	-255,056	32,207,043	17,248,602	-46,243,351	3,212,294	3,467,349
Treasury	1,107,348,567	27,977,995	-102,302,334	1,033,024,228	249,069,123	6,607,882	-22,545,144	233,131,861	247,866,051	6,226,813	-16,103,820	237,990,845	4,858,983
Valuations	99,473,509	22,974,320	-122,446,447	1,381	21,148,644	5,305,859	-27,141,600	-687,097	21,262,889	5,173,039	-24,238,410	2,197,518	2,884,615
Finance Services	**2,277,520,453**	**853,369,293**	**-1,584,033,588**	**1,569,856,877**	**512,721,735**	**198,258,914**	**-356,810,102**	**352,170,548**	**509,953,910**	**185,447,914**	**-327,619,819**	**367,782,005**	**15,611,457**

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Human Settlements Management	22,220,493	43,456,436	-56,816,241	8,860,657	5,377,465	10,814,943	-14,083,938	2,108,472	9,132,920	18,229,715	-22,168,311	5,194,324	3,085,852
Informal Markets	218,794,719	37,261,307	0	256,056,025	31,881,780	9,054,358	0	40,936,138	15,902,345	10,913,894	0	26,816,238	-14,119,898
New Market Development	1,540,271,856	44,087,919	0	1,584,359,876	126,741,824	10,762,257	0	137,504,081	85,844,093	12,078,153	0	97,922,246	-39,581,836
Property & Rental Transfers	620,434,147	255,208,215	0	775,642,361	105,799,294	58,797,790	0	164,597,085	108,948,629	86,513,178	0	195,461,807	30,864,723
Shared Services & Monitoring	70,353,898	48,640,181	0	118,993,989	10,628,335	11,562,869	0	28,191,204	13,165,833	14,250,640	0	27,416,473	-774,731
Human Settlements	2,372,075,093	428,654,057	-56,816,241	2,743,912,909	285,428,697	100,992,218	-14,083,936	373,336,979	232,993,820	141,985,580	-22,168,311	352,811,090	-20,525,889
Rates & Other	1,076,793,570	1,907,403,714	0	2,984,197,284	263,548,562	474,435,026	0	737,983,588	250,284,969	472,323,520	0	722,608,489	-15,375,099
Rates & Other	1,076,793,570	1,907,403,714	0	2,984,197,284	263,548,562	474,435,026	0	737,983,588	250,284,969	472,323,520	0	722,608,489	-15,375,099
Disaster Management Centre	69,011,640	59,494,784	-154,363	128,352,060	16,663,513	14,447,376	-33,200	31,077,688	16,757,923	12,715,986	-26,554	29,447,355	-1,630,333
Fire & Rescue Services	589,192,514	165,041,650	0	754,234,164	134,210,165	39,757,666	0	173,967,831	117,641,700	36,930,086	0	154,571,786	-19,396,065
Investigation Unit	58,496,194	134,370,081	-191,235,174	1,631,101	12,590,032	35,208,546	-46,874,215	924,363	8,180,541	29,550,090	-35,315,025	2,415,596	1,491,233
Law Enforcement Services	348,978,761	128,331,075	-16,532,144	460,777,692	78,549,553	30,585,509	-4,133,036	105,112,017	82,799,165	27,737,812	-3,852,468	106,684,509	1,572,492
Metropolitan Police Department	386,751,715	151,241,981	-2,891,592	534,302,104	85,795,249	38,273,693	-975,367	121,093,575	92,295,217	32,761,366	-161,027	124,875,556	3,781,980
Public Emergency Communication Centre	38,994,483	34,896,046	0	73,890,529	8,953,980	8,445,273	0	17,399,253	8,736,290	6,724,016	0	15,460,307	-1,938,946
Strategic & Operational Support	43,871,580	4,728,391	0	48,599,987	10,220,714	1,070,700	0	11,291,414	4,245,095	1,026,321	0	5,271,416	-6,019,998
Traffic Services	1,327,687,146	170,068,209	0	1,497,755,354	117,278,128	41,070,013	0	158,348,141	122,048,221	38,114,917	0	160,163,138	1,814,997
Support Services	5,325,928	29,161,536	0	34,487,534	1,279,697	7,115,370	0	8,395,067	1,520,959	5,432,451	0	6,953,410	-1,441,657
Safety & Security	2,865,310,046	877,331,752	-210,613,273	3,532,028,524	465,541,031	214,084,157	-52,015,818	627,609,369	454,225,111	190,993,035	-39,375,074	605,843,072	-21,766,297
District Service Delivery	59,494,957	55,040,499	0	114,535,457	11,493,320	13,487,285	0	24,980,606	17,619,345	11,867,225	0	29,486,569	4,505,964
ECD Registration, Support & Maintenance	4,019,624	6,508,619	0	10,528,243	674,497	1,634,737	0	2,309,235	680,735	1,638,476	0	2,319,211	9,977
Expanded Public & Community Works Prgms	24,765,917	13,234,704	0	38,000,621	3,704,630	3,288,095	0	6,992,725	3,577,750	3,350,348	0	7,028,098	35,373
Performance & Operational Support	40,921,419	11,159,352	0	52,080,771	9,102,298	2,796,622	0	11,898,921	8,528,241	2,751,675	0	11,279,916	-619,004
Social Dev & Early Childhood Dev Finance	4,353,124	4,242,250	-7,930,618	664,756	1,025,148	1,092,468	-1,918,269	199,338	1,003,740	1,099,549	-1,941,617	161,672	-37,666
Social Dev & Early Childhood Dev Mngmnt	9,747,261	42,888,950	-52,150,503	485,809	2,218,057	10,721,466	-13,252,517	-312,974	2,312,821	10,384,594	-12,589,267	108,148	421,122
Special Projects	63,379,980	17,420,163	0	80,800,143	7,887,912	4,169,321	0	12,057,233	7,911,133	4,146,443	0	12,057,575	342
Social and Early Childhood Development	206,682,392	150,492,528	-60,081,121	297,093,800	36,105,864	37,190,034	-15,170,815	58,125,082	41,733,765	35,238,310	-14,530,884	62,441,191	4,316,108
Arts & Culture	23,949,651	19,847,359	0	43,797,010	3,664,231	5,257,893	0	8,922,129	3,788,229	4,231,860	0	8,020,089	-902,040
Economic Development	86,779,481	24,372,402	0	91,151,883	13,567,467	5,992,410	0	19,559,877	-327,462	5,506,158	0	5,178,694	-14,381,183
Events	64,490,254	17,149,312	-7,705,536	73,844,030	15,106,425	4,002,396	-1,532,529	17,576,292	15,381,625	3,345,890	-1,365,138	17,362,377	-213,915
Integration & Support	6,265,203	10,105,381	0	16,370,583	1,462,669	2,519,366	0	4,002,035	1,386,177	2,179,167	0	3,565,355	-436,679
Strategic Assets	194,227,876	113,973,836	-4,921,050	303,280,663	39,339,629	28,185,609	-1,645,222	65,860,016	36,161,728	27,232,565	-1,405,565	61,988,737	-3,871,278
Tourism	64,964,900	14,067,765	0	79,032,665	15,707,850	3,440,255	0	19,148,105	14,980,599	3,022,532	0	18,013,128	-1,134,977
Tourism, Events & Econ Dev Management	13,708,537	50,032,954	-63,611,438	130,053	2,824,581	12,472,437	-16,022,778	-725,760	2,809,889	11,410,982	-13,734,634	486,237	1,011,998
World Design Capital 2014	750,555	9,287,110	0	10,047,665	182,128	2,371,344	0	2,553,470	149,289	2,055,080	0	2,204,368	-349,102
Tourism, Events & Economic Development	435,046,458	258,846,119	-76,238,024	617,654,553	91,874,978	64,221,714	-19,200,529	136,896,163	74,140,870	58,984,253	-16,505,327	116,618,995	-20,277,168
Commissioner TCT	61,657,900	86,246,615	-142,904,516	4,999,999	8,349,850	20,380,018	-30,567,592	-1,837,724	4,032,129	18,577,004	-22,002,845	606,287	2,444,011
Contract Operations	1,049,157,728	149,119,720	0	1,198,277,508	145,631,738	33,936,735	0	179,568,473	145,337,534	30,883,114	0	176,205,648	-3,362,825
Financial Management	28,610,900	23,822,127	-45,044,282	7,388,745	5,456,774	5,196,152	-10,066,721	586,205	5,832,702	3,949,872	-7,522,490	2,260,084	1,673,879
Infrastructure	764,177,900	140,519,821	-104,746,397	799,950,924	136,769,551	34,020,086	-26,004,690	144,784,947	162,817,817	21,553,578	-15,413,363	168,958,033	24,173,105
Asset Management & Maintenance	1,145,086,511	327,036,855	-9,492,730	1,462,630,630	207,260,909	77,968,921	-1,090,625	284,139,204	215,571,580	72,850,856	-881,209	287,541,234	3,402,029
Network Management	258,002,724	70,986,253	0	328,988,977	47,700,658	16,292,849	0	63,993,507	50,296,919	13,385,634	0	63,682,552	-310,955
Planning	57,526,557	32,208,955	-27,492,156	62,243,355	13,622,643	7,127,786	-6,627,591	14,122,838	12,466,241	5,791,559	-5,589,302	12,668,499	-1,454,339
Regulations	28,736,643	26,078,049	0	54,814,692	2,276,840	5,754,532	0	8,033,373	3,536,215	4,253,734	0	7,789,949	-243,424
TCT Performance & Coordination	89,422,106	57,471,868	-102,046,936	44,845,039	19,134,094	13,087,386	-24,230,348	7,991,111	17,006,288	12,540,211	-25,402,021	4,144,488	-3,846,624
Transport for Cape Town	3,482,378,630	913,490,262	-431,729,024	3,964,139,668	586,205,058	213,764,423	-98,587,566	701,381,915	616,897,442	183,771,161	-76,611,228	723,857,374	22,475,459
Cape Town Electricity	10,686,915,982	3,161,131,858	-1,049,417,516	12,810,630,324	2,567,073,941	844,147,125	-315,201,339	3,096,019,727	2,539,948,314	760,897,269	-251,327,428	3,049,518,155	-46,501,572
Solid Waste Management	2,285,594,140	1,167,191,541	-453,162,656	2,999,623,025	416,717,555	248,441,265	-106,996,435	558,162,384	419,538,930	289,870,350	-111,998,415	597,410,874	39,248,490
Utility Services - Project Mgmt Unit	8,460,508	936,865	-6,398,057	999,417	1,556,754	306,587	-1,619,413	243,928	885,839	294,863	-993,458	187,243	-76,684
Utility Services Support	20,853,759	36,221,093	-56,874,851	0	4,939,676	9,166,146	-14,222,741	-116,918	3,751,288	8,725,765	-12,477,085	-1	116,917
Water & Sanitation	4,610,088,425	3,954,428,876	-958,869,382	7,605,647,919	946,536,785	877,146,892	-219,946,398	1,603,737,280	963,721,051	912,885,874	-198,655,869	1,677,951,026	74,213,757
Utility Services	17,621,712,915	8,319,910,233	-2,524,722,463	23,416,900,685	3,936,824,711	1,979,208,096	-657,986,327	5,258,046,390	3,927,825,443	1,972,674,140	-575,452,285	5,325,047,298	67,000,908
Expenditure Total	36,686,354,631	17,185,852,748	-9,652,454,305	44,222,753,074	7,595,884,974	4,091,632,196	-2,307,385,651	9,380,131,519	7,421,887,668	3,991,755,923	-2,071,270,779	9,342,372,812	-37,758,708