

**REPORT TO: EXECUTIVE MAYOR
FINANCE**

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: JANUARY 2019

LSUA8295/E3908/J2797

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: JANUARIE 2019

ISIHLOKO

INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOMQUNGU 2019

3. DELEGATED AUTHORITY

In terms of delegation

This report is FOR NOTING BY

- ☒ **Committee name** : Finance
- ☐ The Executive Mayor together with the Mayoral Committee (MAYCO)
- ☐ Council
- ☒ **The Executive Mayor**

4. DISCUSSION

Council's monthly Financial Monitoring Report (FMR) provides a monthly update on indicators critical to the organisation's viability and serves as an early warning indicator where remedial action is required. The report is submitted in terms of relevant legislation.

The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 31 January 2019.

4.1. Financial Implications ☒ None ☐ Opex ☐ Capex

☐ Capex: New Projects

☐ Capex: Existing projects requiring additional funding

☐ Capex: Existing projects with no additional funding requirements

4.2. Legal Compliance ☒

Municipal Finance Management Act (MFMA 56/2003 – S66 and S71) and the Municipal Budgets and Reporting Regulations (MBRR - No 32141 gazetted 17 April 2009).

4.3. Staff Implications ☐ Yes ☒ No

4.4. Risk Implications ☐ Yes ☒ No

5. RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 31 January 2019 be noted and referred to Mayco Members and EMT for remedial action, where required.
- b) It be noted that any saving on the various expenditure items will be set aside on a monthly basis to ensure sufficient provision in the event of a shortfall in post-retirement medical aid provision, leave provision or other staff benefits, which are dependent on actuarial valuations and need to be topped up as such at year end.

AANBEVELING

- a) Daar van die Finansiële Moniteringsverslag vir die tydperk wat op 31 Januarie 2019 ten einde geloop het, kennis geneem word en verwys word na die burgemeesterskomiteelede en die EMT vir remediërende optrede waar nodig.
- b) Daar kennis geneem word dat enige besparing op die verskeie bestedingsitems op 'n maandelikse grondslag opsygesit sal word om voldoende voorsiening te verseker in die geval van 'n tekort in voorsiening vir mediese hulp na aftrede, verlofvoorsiening of ander personeelvoordele, wat van aktuariële waardasies afhang en as sodanig teen die einde van die jaar aangevul moet word.

ISINDULULO

- a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 eyoMqungu 2019 ize idluliselwe kuMalungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luzakubekelwa ecaleni rhoqo ngenyanga ukuze kuqinisekiswa ngobonelelo olwaneleyo xa kuthe kwenzeka intsilelo kwizibonelelo zonyango zabo badla umhlala-phantsi, ezekhefu okanye nezinye izibonelelo zoncedo zabasebenzi, apho kuxhomekeke kwezoqingqo-maxabiso ngokusemngciphekweni nemfuneko yokuba zongezwe njengoko zinjalo, ekupheleni konyaka.

ANNEXURES

Annexure A	Section 71 monthly budget statement
Annexure B	Section 71(1)(c) - Actual expenditure per vote split charge in/out (Year to Date)

FOR FURTHER DETAILS CONTACT

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DIRECTORATE	Finance	FILE REF No	-
SIGNATURE : DIRECTOR _____			

EXECUTIVE DIRECTOR: FINANCE

NAME	KEVIN JACOBY	COMMENT:
DATE	_____	_____
SIGNATURE	_____	_____

LEGAL COMPLIANCE

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

NAME	_____	COMMENT:	_____
DATE	_____		_____
SIGNATURE	_____		_____

EXECUTIVE MAYOR

- ☐ SUPPORTED ☐ NOT SUPPORTED

NAME	ALD. DAN PLATO	COMMENT:	_____
DATE	_____		_____
SIGNATURE	_____		_____



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

JANUARY 2019 (2019 M07)

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MUNICIPAL MANAGER QUALITY CERTIFICATION

EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

“The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for the month and for the financial year up to the end of that month: ...”.

Regulation 28 of the MBRR states:

“The In Year Report of a municipality must be in the format specified as per Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Municipal Finance Management Act”.

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 JANUARY 2019 (COMPARATIVE STATEMENT REPORT)

The purpose of the Financial Monitoring Report (FMR) is to comply with Section 71 of the Municipal Finance Management Act (MFMA), and Regulation 28 of the Municipal Budget and Reporting Regulations (MBRR).

The report sets out the financial particulars in the format prescribed by the MFMA and the MBRR. It also provides a high level overview of the organisation’s financial viability and sustainability.

KEY DATA: CITY OF CAPE TOWN (PAGE 5 - 28)

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

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 29 – 35)

- **Table C1 (Page 29)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 30)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 31)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 32)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 33)** reflects the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.
- **Table C6 (Page 34)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 35)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 36 – 78)

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

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 79 – 85)

This section provides the consolidated financial results of the City and its entities in the prescribed tables as per the MBRR.

IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC)(PAGE 86 – 97)

The CTICC's financial particulars are provided in the prescribed MBRR tables.

IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN STADIUM (CTS) (PAGE 98 – 105)

The CTS's financial particulars are provided in the prescribed MBRR tables.

KEY DATA: CITY OF CAPE TOWN**Operating Budget**

Operating Budget	Adjusted Budget 2018/19	YearTD budget 2018/19	YearTD actual 2018/19	YTD variance	Full Year Forecast
Total Revenue ¹ (R'Thousands)	40,182,322	23,771,036	25,139,188	1,368,152	40,182,322
Total Expenditure ¹ (R'Thousands)	38,498,749	20,245,184	19,968,250	(276,934)	38,498,749
Surplus/(Deficit)	1,683,573	3,525,852	5,170,938	1,645,086	1,683,573

¹(excl. capital transfers and contributions)

Savings on the operating budget will cover financial gaps identified during the programme review/Strategic Management Framework (SMF) process, budget realities not known during compilation of the current budget, and to top-up provision for post-retirement medical aid.

Capital Budget

Capital Budget	Adjusted Budget 2018/19	YearTD budget 2018/19	YearTD actual 2018/19	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	6,636,132	2,004,804	2,043,115	38,311	6,444,294

The year-to-date spend of R2 043 million represents 33.08% (R1 338 million) on internally-funded projects and 27.21% (R705 million) on externally-funded projects.

The full year forecast indicates that 97.1% of the capital budget is anticipated to be spent by the end of the financial year.

Financial position

Working Capital	Audited Outcomes/ Actuals 2017/18	Original Budget 2018/19	Adjusted budget 2018/19	YearTD actual
Ratios				
Cost coverage ratio (Actual Cash and cash equivalents as at period end/Monthly operating Expenditure) ³	3,30:1	-	-	3,85:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	1.69	1.25	1.76	2.29
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	3.3%	4.0%	3.2%	3.4%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	45.2%	47.6%	7.5%	7.9%
Financial Position (R'Thousands)				
Total Assets	64,569,450	72,164,247	73,295,018	67,814,213
Total Liabilities	21,593,720	29,332,282	25,935,534	18,959,659
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end:	5,486,618	5,810,803	7,392,775	8,298,328

Cost coverage ratio³

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

The ratio outcome for the month under review shows that the City is above the norm of 1-3 months (MFMA Circular 71). This position is expected to normalize as expenditure is expected to accelerate in the second half of the financial year.

Current Ratio⁴

The ratio indicates a municipality's ability to pay its current or short-term obligations.

The year-to-date ratio shows that the City has sufficient cash to meet its short-term financial obligations and is slightly above the norm of 1.5 to 2.1 (MFMA Circular 71). The ratio outcome reduced by 0.2 compared to the previous month's outcome of 2.5. The ratio is expected to normalize to levels within the norm over the next few months as expenditure accelerates.

Capital Charges to Operating Expenditure⁵

This ratio indicates the cost required to service the borrowing of a municipality. The year-to-date ratio for January 2019 is slightly below the National Treasury norm of 6% to 8% (MFMA Circular 71).

The ratio outcome for the reporting period is 0.2% higher than the budgeted ratio of 3.2%. The ratio is expected to have an outcome of 3.2% for the year depending on the Operating budget performance.

Borrowed funding of 'own' Capital Expenditure⁶

This ratio indicates the proportion of borrowed funding to actual capital expenditure to date (excluding transfers and grants). The ratio also indicates the extent of capital expenditure being financed from borrowed funding compared to own and other funding sources, excluding transfers and grant funded expenditure.

The year to date ratio outcome is higher than the budgeted ratio. This is due to Borrowing as a portion of Total Capital expenditure being more than the budgeted portion for the period under review. As performance on the Capital budget progresses through the months, the ratio outcome is expected to be in line with the 7.5% as budgeted.

Cash Flow

The cash and cash equivalents of the City is R8 298 million as at 31 January 2019. This amount covers the reserves and commitments required to be backed by cash. The funds are invested with various financial institutions in compliance with the MFMA and City's Cash Management and Investment policy.

Debtors

Debtors	Current - 0 to 30 days	31-60 Days	61 days and over
	R Thousands		
Total	2,295,420	530,451	7,832,743
Rates	620,757	125,285	1,027,776
Electricity	747,058	79,081	385,515
Water	429,346	215,198	3,731,944

Debtors Collection Rate % ²	Previous year 2017/18	Current year 2018/19 (Interim ratios)	YTD collection Rate (Interim ratios)
Electricity	98.84%	98.66%	97.90%
Water	79.87%	73.08%	74.31%
Sewerage	93.75%	88.79%	88.01%
Refuse	95.01%	91.77%	89.91%
Rates	102.09%	97.97%	97.01%
Other	98.89%	93.82%	97.54%

²12 Months Collection Ratio. Calculated ito National Treasury Circular 71

Human Resources

Human Resources	Audited Outcomes 2017/18	Original Budget 2018/19	Adjusted budget 2018/19	YearTD actual 2018/19
Employee and Councillor remuneration (R'Thousands)	11,020,246	13,089,755	12,669,685	6,873,349
Employee Costs (Employee costs/Total Revenue - capital revenue)	29.5%	32.8%	31.2%	27.0%
Total Cost of Overtime (R'Thousands)	602,665	517,090	591,291	303,578

Municipal Employees (numbers)	As at 30 June 2018	Budget 2018/19	Jan-19
Filled posts - Permanent	26,234	26,285	26,324
Filled posts - Temporary	618	1,005	1,014
Vacant posts - Permanent	2,620	2,486	3,515
	29,472	29,776	30,853

Municipal Council (numbers)	As at 30 June 2018	Budget 2018/19	Jan-19
Municipal Councillors	230	231	229
Municipal Councillors - Vacancies	1	-	2
	231	231	231

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

Overtime has a structured and non-structured component. Line departments are phasing out reliance on non-structured overtime by ensuring that continuous shift rosters and stand-by allowances are put in place where 24 hour continuous services are required. Absenteeism and sick leave are also managed to curb this expenditure.

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

R'Thousands	Original Budget 2018/19	Adjusted Budget	YearTD actual 2018/19	YearTD budget 2018/19	YTD variance	% of adjusted budget
Total Revenue (excluding capital transfers and contributions)	39,349,818	40,182,322	25,139,188	23,771,036	1,368,152	62.56%
Total Expenditure	39,263,938	38,498,749	19,968,250	20,245,184	(276,934)	51.87%
Surplus/(Deficit)	85,879	1,683,573	5,170,938	3,525,852	1,645,086	

The City has financial controls in place to ensure that variances from planned budget are minimised. Detailed assessments at profit/cost centre level are performed in addition to the basic legislative requirements. Any instances of apparent non-compliance are addressed by the relevant finance officials.

REVENUE**Revenue per main source for 2018/19**

Description	Budget Year 2018/19						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	9,361,952	9,362,895	5,512,012	5,461,686	50,326	0.9%	9,362,895
Service charges - electricity revenue	12,591,403	13,027,472	7,763,557	7,768,518	(4,961)	-0.06%	13,027,472
Service charges - water revenue	3,574,755	3,511,828	2,913,032	2,138,563	774,469	36.2%	3,511,828
Service charges - sanitation revenue	1,811,048	1,781,428	1,222,203	1,110,660	111,543	10.0%	1,781,428
Service charges - refuse revenue	1,202,059	1,155,841	662,393	674,241	(11,848)	-1.8%	1,155,841
Service charges - other	573	-	-	334	(334)	-100.0%	-
Rental of facilities and equipment	381,262	381,872	191,275	225,077	(33,803)	-15.0%	381,872
Interest earned - external investments	936,513	940,288	604,745	548,501	56,244	10.3%	940,288
Interest earned - outstanding debtors	340,970	322,691	237,446	188,260	49,186	26.1%	322,691
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,280,160	1,230,730	947,226	717,663	229,564	32.0%	1,230,730
Licences and permits	46,050	53,841	34,804	31,361	3,444	11.0%	53,841
Agency services	201,723	201,723	130,892	117,672	13,221	11.2%	201,723
Transfers and subsidies	6,803,608	7,369,203	4,385,975	4,299,252	86,723	2.0%	7,369,203
Other revenue	773,871	798,641	455,005	465,116	(10,111)	-2.2%	798,641
Gains on disposal of PPE	43,870	43,870	78,623	24,132	54,490	225.8%	43,870
Total Revenue (excluding capital transfers and contributions)	39,349,818	40,182,322	25,139,188	23,771,036	1,368,152	5.8%	40,182,322

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

- Property Rates (R50.3 million over)**

The over-recovery is mainly due to account corrections and real time valuation of properties.

- **Service Charges – water revenue (R774.5 million over) and Service Charges – sanitation revenue (R111.5 million over)**

The City over-recovered on water and sanitation accruals during level 6 water restrictions in the first half of the year. It is worth mentioning that this was primarily caused by consumers exceeding restriction thresholds and being subjected to the punitive tariffs designed specifically to reduce consumption. Not all accruals are cash-backed and the funding models of the City allowed for impairment in this case.

The City has lowered the restriction level to level 3 over the recent months. The level 3 restriction tariffs are noticeable less than level 6 restriction tariffs but there is allowance for additional (although limited) means of consumption. For example, consumers are able to water their gardens with a bucket or fill a swimming pool if a pool cover is in place (refer full restriction levels on the City's website). The level 3 restriction level relies on a higher consumption level to achieve a revenue target to sustain the cost of water and sanitation services.

From analysis of the financial information it is clear that recent consumption has not increased to the level of the revenue target. This risk will be partially managed by the right-sizing of expenditure, which took place in the adjustments budget considered by Council in January 2019, and the utilisation of any cash revenue buffer that might have arisen from the application of the level 6 restriction tariffs.

- **Rental of facilities and equipment (R33.8 million under)**

- Higher than planned indigent relief assistance on rentals for qualifying tenants of Council rental units; and
- Lower than anticipated demand for rental of sport and recreation facilities.

- **Interest earned – External Investment (R56 million over)**

The over-recovery is within Finance and is due to the favourable investment and cash balances as at January 2019.

- **Interest earned – outstanding debtors (R49.2 million over)**

The over-recovery is due to higher than planned interest on outstanding consumer debtor accounts for Water, Sanitation and Solid Waste.

- **Fines, penalties and forfeits (R229.6 million over)**

The over-recovery reflects against Traffic Fines Accruals and is due to more fines being issued than planned.

- **Transfers and subsidies (R86.7 million over)**

- Finance, due to earlier than anticipated income realised in respect of the VAT portion on a number of USDG-funded projects currently in progress.
- Human Settlements, due to Peoples Housing Process (PHP) payments made.
- Transport, due to faster than anticipated progress on the Public Transport Marketing and Communication initiatives, as well as accelerated expenditure on the Automated Fair Collection (AFC) maintenance contract.

- **Gains on disposal of PPE (R54.5 million over)**

The over-recovery is the result of additional land sales being recorded for the period to date.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 36.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 39.

EXPENDITURE

Main expenditure types for 2018/19

Description	Budget Year 2018/19						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	12,920,115	12,522,678	6,782,337	7,048,300	(265,963)	-3.8%	12,522,678
Remuneration of councillors	169,640	169,640	91,012	100,368	(9,355)	-9.3%	169,640
Debt impairment	2,988,951	2,401,378	1,727,284	1,400,804	326,480	23.3%	2,401,378
Depreciation & asset impairment	2,814,336	2,850,051	1,595,578	1,623,738	(28,160)	-1.7%	2,850,051
Finance charges	1,089,285	906,679	456,887	493,627	(36,740)	-7.4%	906,679
Bulk purchases	9,487,132	8,987,316	4,636,184	4,656,277	(20,093)	-0.4%	8,987,316
Other materials	1,255,285	1,321,091	669,327	675,044	(5,717)	-0.8%	1,321,091
Contracted services	6,004,687	6,630,771	2,646,248	2,835,452	(189,204)	-6.7%	6,630,771
Transfers and subsidies	333,807	489,401	218,486	158,556	59,930	37.8%	489,401
Other expenditure	2,200,213	2,044,633	968,510	1,078,155	(109,646)	-10.2%	2,044,633
Loss on disposal of PPE	488	175,112	176,398	174,862	1,535	0.9%	175,112
Total Expenditure	39,263,938	38,498,749	19,968,250	20,245,184	(276,934)	-1.4%	38,498,749

Reasons for major over-/under expenditure per type

- **Employee related Costs (R265.9 million under)**

The variance is mainly due to the turnaround time in filling vacancies; internal filling of vacant positions; and appointment of seasonal workers and temporary staff, which is dependent on seasonal requirements as and when departments require additional staff.

- **Debt impairment (R326.5 million over)**

The variance is due to misalignment of the actual provisions processed and the monthly budget provisions.

- **Finance charges (R36.7 million under)**

The under expenditure is due to fewer than planned external loans taken up.

- **Contracted services (R189.2 million under)**

The variance is a combination of over-/under expenditure.

- Advisory services – communication (R6.4 million over), due to unanticipated professional services required for liaison with communities.
- Transportation services - people (R69.4 million under), due to invoices in respect of October 2018 to December 2018 being disputed with service providers as well as the impact of the recent bus driver's strike.
- Recreation, sport and social development programmes (R13.1 million under), due to lower than planned expenditure incurred on sport and recreation programmes.
- Chipping (R6.7 million over), due to an increase in green waste being disposed of at drop-off facilities.
- Haulage (R5 million under), due to lower than planned waste being generated in informal settlements resulting in less waste being transported to landfill sites.
- R&M - Contracted services building (R14 million over), due to higher than anticipated volumes of notifications at Housing Rental Units.
- Advisory services - Project management (R16.8 million under), due to less project management services needed for the period under review.
- Contracted services – Mayor's Job Creation Projects (R12.5 million under), due to delays in finalisation of contracts and appointment of workers.
- R&M gardening (R41.3 million over), due to the higher demand for services as a result of the good rainfall over the last few months.
- Refuse removal (R9.3 million over), where the cost of external refuse removal contractors is slightly more than planned to date.
- Litter picking and street cleaning (R18 million under), due to lower than planned cost for street cleaning and litter picking.
- R&M equipment (R44.6 million under), due to the lower than planned demand for repairs and maintenance of equipment.
- Relief Drivers (R6.4 million under), due to delays in the appointment of EPWP staff resulting in fewer drivers being appointed to date.

- **Transfers and subsidies (R59.9 million over)**

The over expenditure is mainly within:

- Human Settlements directorate, due to higher than planned expenditure on PHP (Peoples Housing Process) projects. as Top Structure projects are progressing ahead of schedule.
- Economic Opportunities & Asset Management, due to earlier than planned payments of sponsorships and grants to the following beneficiaries: Cape Town Tourism, Cape Clothing & Textile Cluster, Cape Innovation Technology Initiative, GreenCape, Cape Craft & Design Institute, Cape Town Fashion Council, Western Cape Economic Development Partnership, BPESA Western Cape and Clotex.

- **Other Expenditure (R109.6 million under)**

The under expenditure is a combination of over-/under expenditure.

- Subsidy on home-owners redemption (R7.2 million under), due to incorrect posting of actuals relating to the Enhanced Extended Discount Benefit Scheme (EEDBS) grant payments provided to qualifying occupants of housing units. This was previously funded from the Housing Fund (operating budget) and is now funded from the Human Settlement Development Grant (HSDG).
- Training and learner ships (R15.4 million under), mainly due to delays in the roll-out of training programmes and the prioritisation process currently underway.
- Eskom Connection Fee (R10.6 million under), due to misalignment of the period budget with the actual to date as Eskom connection fees are only payable in June 2019.
- Bank charges (R11.7 million under), due to the change of the City's official banker resulting in lower banking fees.
- Hire of LDV/cars (R11.5 million under), due to a lower demand for vehicles as well as tender issues experienced when hiring heavy equipment by the Centralised Fleet department.
- Electricity (R9.5 million under), due to the lower than planned demand of water being pumped by pump stations as a result of the drought and consequential water restrictions.
- Water research levy (R2 million under), due to outstanding invoices from the National Department of Water & Sanitation.
- Commission - revenue sharing (R15.2 million under), due to payments being made one month in arrears and not being in line with periodic budget provision.
- Telecommunication (R22.1 million under), due to an outstanding Goods Received Note (GRN) as a result of an incorrect invoice issued by the main supplier.
- Insurance premium - Unicity (R8 million under), where premiums are linked to departmental structures and varying requirements and therefore difficult to plan per monthly cycles.
- Indigent relief - Eskom reimbursement (R5.8 million under), due to actual payments being less than planned to date.
- Levy-Skills development (R8 million over), due to higher than planned actual expenditure incurred for skills development levy payments, which are not aligned to the periodic budget provisions.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 51.

Expenditure per vote (directorate)

Vote Description	Budget Year 2018/19						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure by Vote							
Vote 1 - Community Services & Health	3,590,992	3,588,556	1,791,248	1,885,773	(94,525)	-5.0%	3,588,556
Vote 2 - Corporate Services	1,791,434	1,710,372	934,867	930,892	3,976	0.4%	1,710,372
Vote 3 - Economic Opportunities & Asset Managemnt	1,170,837	1,235,305	613,643	563,444	50,199	8.9%	1,235,305
Vote 4 - Energy & Climate Change	10,673,982	10,794,201	5,833,032	5,887,696	(54,663)	-0.9%	10,794,201
Vote 5 - Finance	3,156,818	3,073,825	1,593,225	1,684,011	(90,785)	-5.4%	3,073,825
Vote 6 - Human Settlements	1,598,166	1,898,837	767,702	789,829	(22,128)	-2.8%	1,898,837
Vote 7 - Office of the City Manager	214,357	210,096	108,117	118,312	(10,195)	-8.6%	210,096
Vote 8 - Safety & Security	3,328,929	3,308,492	1,844,567	1,889,493	(44,926)	-2.4%	3,308,492
Vote 9 - Spatial Planning & Environment	558,353	594,227	311,605	320,485	(8,880)	-2.8%	594,227
Vote 10 - Transport	3,367,830	3,492,090	1,654,037	1,617,864	36,173	2.2%	3,492,090
Vote 11 - Urban Management	788,234	769,384	407,108	429,403	(22,295)	-5.2%	769,384
Vote 12 - Water & Waste	9,024,005	7,823,364	4,109,074	4,127,982	(18,907)	-0.5%	7,823,364
Total Expenditure by Vote	30,239,933	30,675,385	15,859,153	16,117,202	(258,049)	-1.4%	30,675,385

Reasons for over expenditure per vote (directorate)

The narrative below provides details of categories with an overall over expenditure within directorates where there is bottom-line over expenditure.

- **Corporate Services (R3.9 million)**

- Contracted services (over), a combination of over-/under expenditure, mainly on:
 - Advisory services - communication (over), due to unplanned professional services for liasion with communities.
 - Advisory services - research (over), due to expenditure being incurred directly against the cost centre and not against the grant-funded project where the budget was provided.
 - G&D advisory services research (over), due to the incorrect split between cost elements for the G&D budget resulting in misalignment of the budget and actual expenditure on the grant funded project
 - R & M Contracted Services Building (over), due to the incorrect allocation of budget against the various elements on repairs and maintenance resulting in misalignment of budget and actuals.
 - Admin Support Staff (under), due to fewer labour broker staff required during this period.
 - Medical staff (over), due to an unplanned arbitration award to a former employee of the City.
 - Advisory services - project management (under), due to less project management services required for the period under review.
 - R&M equipment (under), due to incorrect allocation of budget against the various elements on repairs and maintenance resulting in misalignment of budget and actuals.

- **Economic Opportunities & Asset Management (R50.2 million)**

- Finance Charges (over), due to misalignment of period budget provisions relating to Finance Leases.
- Other materials: R&M - Material general and consumables (over), due to unplanned expenditure during this period.
- Transfers and Subsidies (over), due to periods budgets being misaligned to the actual expenditure incurred.

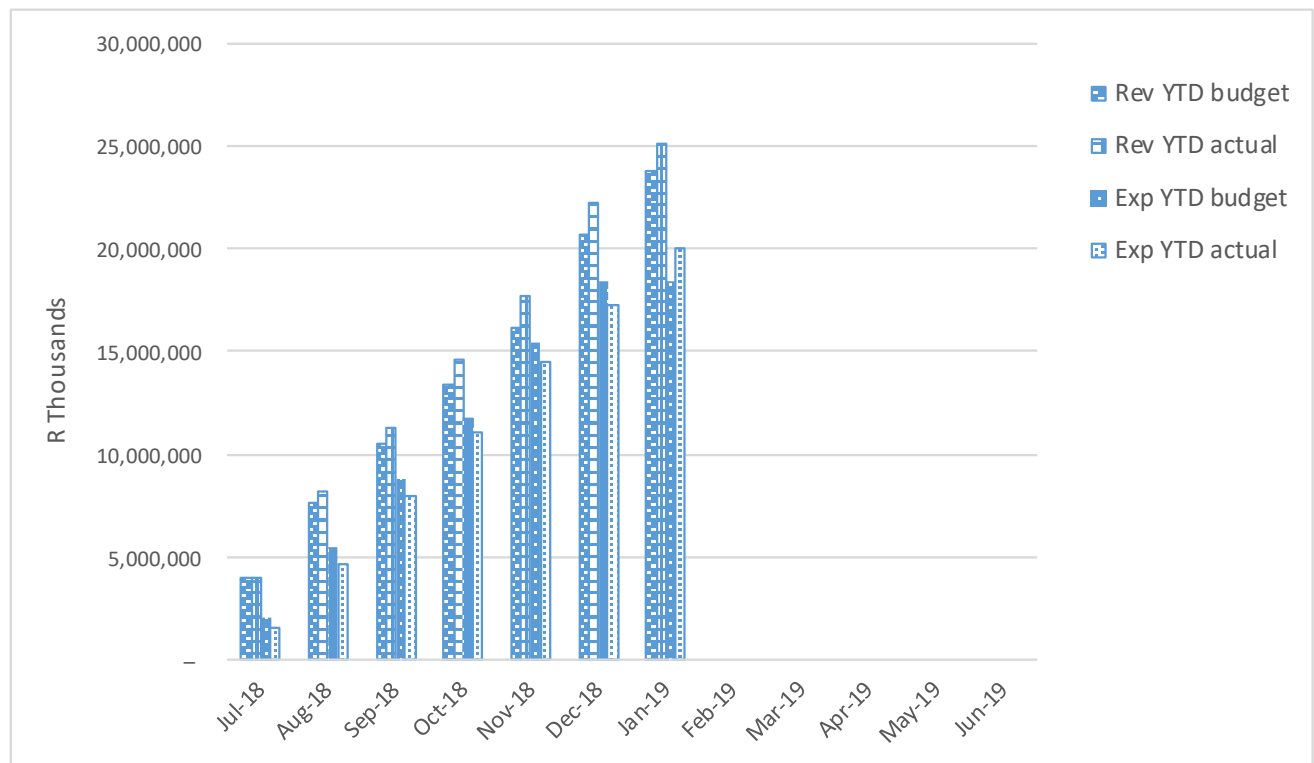
- **Transport (R36.2 million)**

- Depreciation (over), due to the earlier than anticipated acquisition of assets, which resulted in assets being brought to use earlier resulting in higher depreciation charges to date.
- Contracted services (over), combination of over-/under expenditure, mainly on:
 - G&D Contracted Services (over), due to higher than anticipated expenditure on the automated fair collection (AFC) maintenance contract; and
 - Transportation services - people (under), due to invoices iro October 2018 to December 2018 being disputed.
- Other expenditure (over), mainly on:
 - Computer Services Network, due to Roads district offices being re-furbished in line with Corporate standards;
 - Computer services - software licences, due to pre-payment of half of Transport SAP licence for the year; and
 - Hire of vehicles, due to the increase in hire of specialised vehicles for maintenance of stormwater infrastructure.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 43.

Monthly Operating Revenue and Expenditure Performance

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



VACANCY STATISTICS

The City had 3 515 vacancies as at 31 January 2019; 1 792 positions were filled (867 internal and 925 external) with 926 terminations processed from 1 July 2018.

The filling of vacancies is on-going and seasonal staff are appointed as and when required

The table below provides a breakdown of vacancies and value of these vacancies per directorate.

DIRECTORATE	VACANT POSTS (Permanent positions)		% of Posts Filled	Vacancy Rate
	Number of Posts	Value		
City Manager	31	R17,567,593	85.10%	14.90%
Community Services and Health	385	R131,673,415	93.56%	6.44%
Corporate Services	261	R137,012,743	86.82%	13.18%
Economic Opportunities and Assets Management	163	R64,303,481	84.84%	15.16%
Energy & Climate Change	315	R109,428,429	88.15%	11.85%
Finance	164	R64,417,213	91.13%	8.87%
Human Settlements	212	R92,754,854	80.11%	19.89%
Safety and Security	499	R166,798,321	89.37%	10.63%
Spatial Planning and Environment	105	R53,402,760	86.97%	13.03%
Transport	305	R95,075,745	85.77%	14.23%
Urban Management	47	R23,643,019	86.34%	13.66%
Water and Waste	1028	R315,434,356	87.23%	12.77%
TOTAL	3515	R1,271,511,931	88.61%	11.39%

The table below provides an age analysis of vacant positions per directorate.

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total
City Manager	21	6	3	1	31
Community Services and Health	236	100	40	9	385
Corporate Services	74	119	52	16	261
Economic Opportunities and Assets Management	55	69	19	20	163
Energy & Climate Change	109	124	45	37	315
Finance	77	49	27	11	164
Human Settlements	35	61	66	50	212
Safety and Security	262	113	91	33	499
Spatial Planning and Environment	36	42	18	9	105
Transport	107	67	57	74	305
Urban Management	20	9	16	2	47
Water and Waste	353	371	222	82	1028
Grand Total	1385	1130	656	344	3515

Details on senior managers remuneration and the remuneration of other municipal staff can be found in *Table SC8 Monthly Budget Statement - councillor and staff benefits* on page 66.

CAPITAL EXPENDITURE AND FUNDING

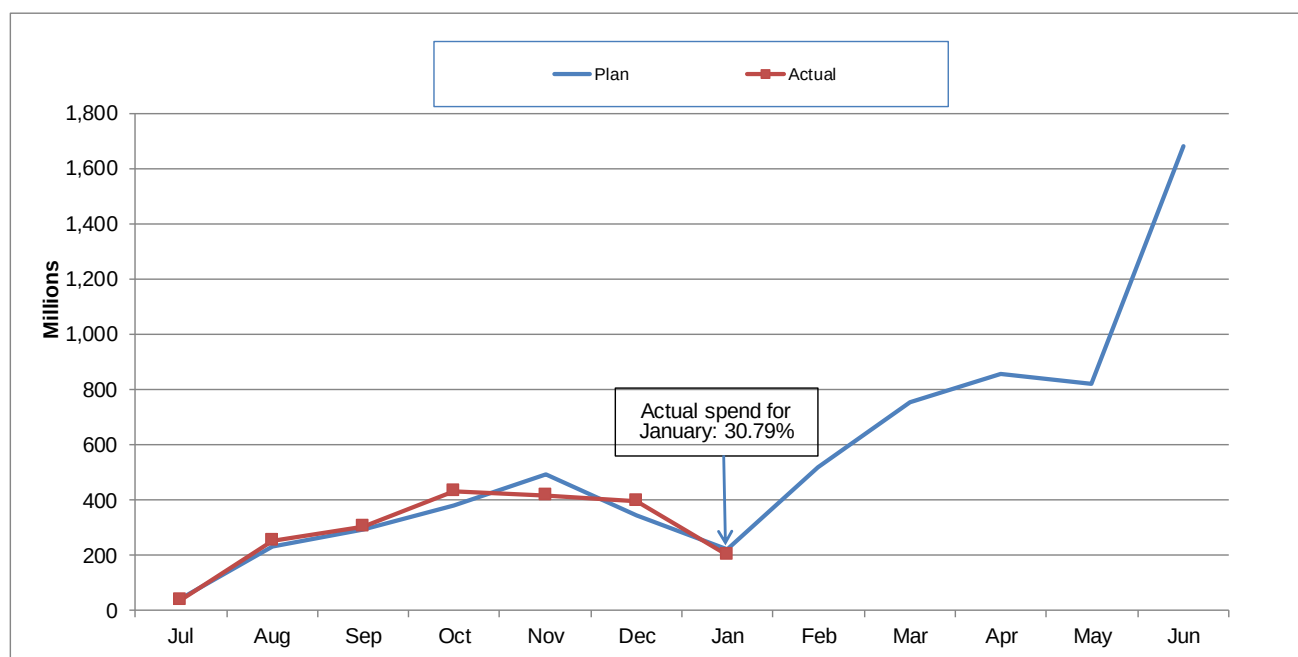
Summary Statement of Capital Budget Performance

Vote Description	Budget Year 2018/19						Full Year Forecast
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands							
Total Capital Expenditure	8,407,556	6,636,132	2,043,115	2,004,804	38,311	1.9%	6,444,294
Funded by:							
National Government	2,015,146	2,510,069	670,487	595,685	74,803	12.6%	2,497,374
Provincial Government	52,750	26,227	6,674	5,425	1,249	23.0%	26,227
Transfers recognised - capital	2,067,896	2,536,296	677,161	601,110	76,051	12.7%	2,523,602
Public contributions & donations	76,200	54,526	27,767	25,362	2,405	9.5%	53,289
Borrowing	4,000,000	500,000	160,721	192,568	(31,847)	-16.5%	496,648
Internally generated funds	2,263,460	3,545,310	1,177,466	1,185,763	(8,298)	-0.7%	3,370,755
Total Capital Funding	8,407,556	6,636,132	2,043,115	2,004,804	38,311	1.9%	6,444,294

The YTD actual reflected against the 'Borrowing' funding source in the table above is currently funded through internal funds. Only R98.21 million relates to actual borrowings, which is done in accordance with the City's Borrowing Strategy.

Monthly capital expenditure

The graph below reflects the City's monthly capital expenditure to date measured against the 2018/19 current budget.



Capital budget by municipal vote for 2018/19

Vote Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	260,247	314,508	313,947	100,893	113,127	(12,234)	-10.8%	294,351
Vote 2 - Corporate Services	370,959	354,688	269,714	75,697	101,260	(25,563)	-25.2%	263,101
Vote 3 - Economic Opportunities & Asset Managemnt	295,284	224,601	283,893	76,797	61,886	14,911	24.1%	283,795
Vote 4 - Energy & Climate Change	1,024,550	1,113,506	863,239	368,022	324,244	43,778	13.5%	856,524
Vote 5 - Finance	14,009	20,549	26,851	5,469	8,428	(2,959)	-35.1%	21,495
Vote 6 - Human Settlements	488,589	822,428	732,986	221,045	255,653	(34,608)	-13.5%	736,168
Vote 7 - Office of the City Manager	2,288	813	2,696	638	974	(336)	-34.5%	2,623
Vote 8 - Safety & Security	158,094	196,078	212,649	90,363	77,786	12,578	16.2%	212,457
Vote 9 - Spatial Planning & Environment	34,566	107,025	62,253	2,920	3,581	(662)	-18.5%	62,253
Vote 10 - Transport	1,008,888	1,234,574	1,169,139	369,237	363,908	5,329	1.5%	1,159,876
Vote 11 - Urban Management	17,308	13,620	23,477	2,232	2,450	(218)	-8.9%	23,257
Vote 12 - Water & Waste	1,928,837	4,005,167	2,675,289	729,802	691,507	38,295	5.5%	2,528,393
Total Capital Multi-year expenditure	5,603,619	8,407,556	6,636,132	2,043,115	2,004,804	38,311	1.9%	6,444,294

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

- Corporate Services directorate (R25.6 million under)**

The negative variance is due to delays in finalising prioritisation of the ERP Business Systems project; delays in delivery of hardware on the Enterprise Monitoring and Management Solution project; and delays in finalising the hardware configuration.

97.5% spend is forecasted for the projects currently on the budget.

- Energy & Climate Change directorate (R43.8 million over)**

The variance is as a result of various construction projects being ahead of schedule, due to good contractor performance, less community interference and more applications received than originally anticipated for new- and upgraded supplies on the System Equipment Replacement: South, Electrification, Prepayment Meter Replacement, Optic Fibre Installations and Substation Protection Replacement programmes.

99.2% spend is forecasted for the projects currently on the budget.

- Human Settlements directorate (R34.6 million under)**

A combination of factors contributed to the directorate's negative variance i.e. delays in the replacement of an expired term tender and the late award of the plumbing tender on the Urbanisation of Informal Settlements Programme; delays in the application for underground cabling clearance and changes of detailed design of staircases on the Asset Management Programme; and delays in the approval of the transversal tenders in order to proceed with orders on the Rental Stock Sub-Meters project.

100% spend is forecasted for the projects currently on the budget.

- **Water & Waste directorate**

- **Solid Waste Management (R12 million under)**

The negative variance is mainly attributed to slower than expected implementation of the Retreat Drop-off project as a result delays in obtaining the building plan approval; Parow Depot Upgrade, which is delayed due to inclement weather; and Maitland Depot Upgrade, which is delayed due to unforeseen corrective work required to the existing structure.

100% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Management (R50.4 million over)**

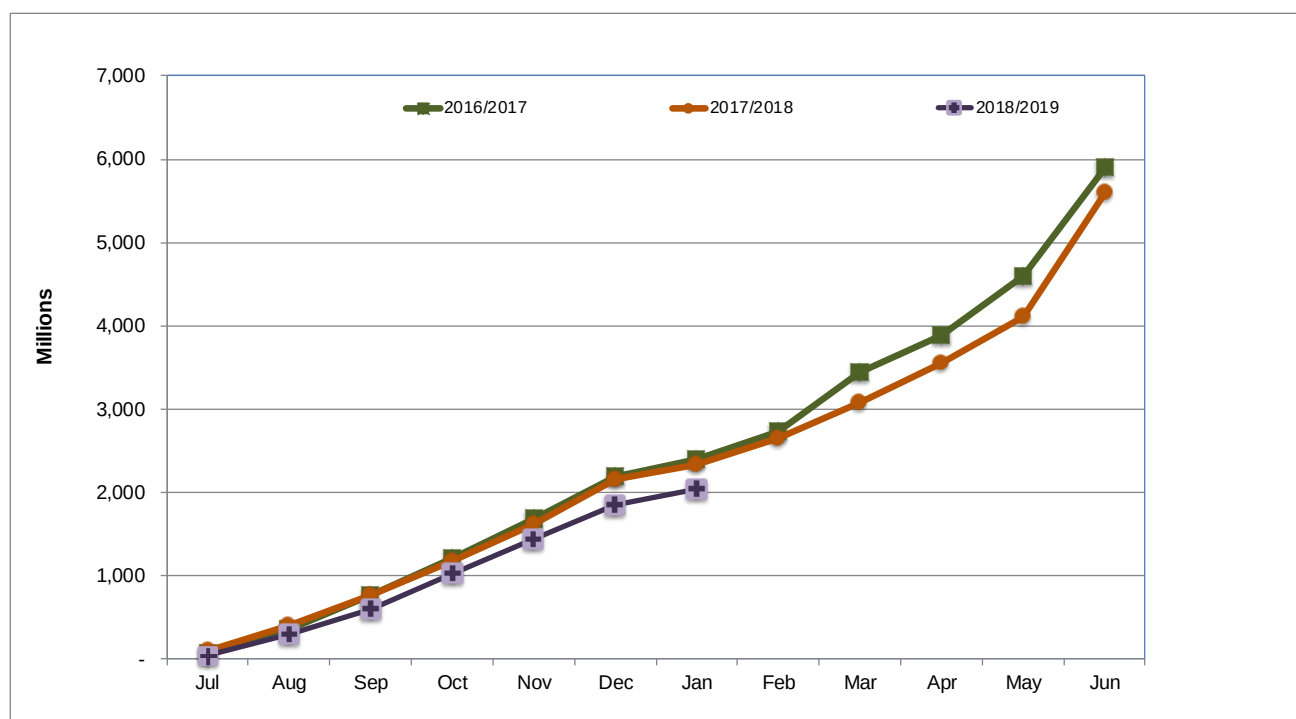
The positive variance is due to good contractor performance on the Table Mountain Group Aquifer; Zandvliet Waste Water Treatment Works: Prim Treatment & Sludge; and Treated Effluent: Reuse & Infrastructure Upgrade FY19 projects.

93.8 % spend is forecasted for the projects currently on the budget.

Detailed explanations and remedial action on variances on the capital budget can be found in *Table SC1: Material variance explanations for capital expenditure by vote* on page 54.

Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2016/17, 2017/18 and 2018/19.



Status of certain major capital programmes/projects in the City

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Status of project - January 2019
IRT Phase 2 A	210,000,000	84,650,208	92,524,442.41	7,874,234.41	Review of conceptual design is currently underway. System Planning experienced delays which impacted on business planning and has slowed down design and implementation of this project. However, the directorate is working closely with the System Planning department and Business Planning to provide the information required to proceed with fast track work packages. A professional services provider is providing construction supervision for the Jan Smuts Drive project.
Dark Fibre Broadband Infrastructure	110,582,516	41,882,991	44,158,446.04	2,275,455.04	Programme currently ahead of planned spend, however, the ED: Corporate Services is conducting a comprehensive business and management review of the Dark Fibre Broadband Infrastructure Programme (BIP) and Broadband Operations model. The existing rollout of the BIP was re-prioritised by pausing the rollout of switching centres and additional fibre routes. This pause must be in place until the comprehensive business and management review has been completed and a defined business plan and operating model has been developed.
Non-Motorised Transport Programme	101,950,261	34,185,154	37,948,864.24	3,763,710.24	Project expenditure ahead of schedule. Contractor established on site and dismantling of existing bridge underway. Anticipated completion date is August 2019 resulting from the delay in delivery of imported timber.
Congestion Relief Projects	95,805,586	6,996,089	5,506,458.43	(1,489,630.57)	The budget is reserved for property purchases related to the De Waal- and Main Road upgrade. Negotiations with property owners have been concluded; approval of acquisitions from Mayco still required.
Upgrading Solid Waste facilities	54,255,121	9,818,147	5,515,808.89	(4,302,338.11)	1. Hillstar Workshop Upgrade: Multi-funded project. Initially delayed due to contractor not submitting the required Supply Chain Management documentation timeously; which has since been resolved. Contractor on site and construction underway. Anticipated completion end March 2019. 2. Minor Works: Delays as a result of approval to make use of the transversal tender 243Q. Various small depot upgrade projects are implemented within this programme and utilising term tenders that are in place. Contractor has confirmed that the delay will not affect the completion dates.

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 2019)

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Status of project - January 2019
Replace & Upgr Sewer City wide	65,000,000	25,667,785	8,780,143.95	(16,887,641.05)	First construction tender has been cancelled due to tenderers being ineligible. Consultant appointed via Term Tender 35C 2016/17 to complete investigation and design by the third quarter of 2018/2019. New construction tender process to follow and construction is estimated to start during 2019/20.
System Equipment Replacement: East	174,800,000	83,080,388	89,843,433.13	6,763,045.13	Programme ahead of schedule due to good contractor performance.
Replace & Upgrade Water Network	63,661,200	40,877,043	10,907,172.26	(29,969,870.74)	Some projects are delayed due to congestion of underground services at certain locations. Term Tenders 231Q/2015/16 in place. New works projects issued. Work in progress. Tender 368Q/2016/17 awarded on 3 December 2018.
Roads: Rehabilitation	46,124,346	25,357,504	19,723,081.09	(5,634,422.91)	The project is progressing well with the contractor being on target to complete the full project in time. All roads were open during December 2018. There are intermediate milestone dates for the new bridge construction in order for all roads to be open for the Easter holiday. The contractor is two weeks behind on these milestones but will be working overtime and weekends to try to catch up.
Metro Roads: Reconstruction	62,286,000	22,799,769	25,093,075.78	2,293,306.78	Westlake culvert is complete. Broadway Boulevard has also progressed from the last financial year, with a reduced amount of R3.5 million now allocated to the project. The two smaller projects on Kommetjie Main Road in Fishhoek is 95% complete; these amount to approximately R11 million. The third minor project on Old Paarl Road is still in design and will only be implemented if 205Q construction term contract can be extended. A fourth minor project on Fishhoek Main Road has also been identified and can still be completed this financial year if 205Q is extended.
Asset Management Programme	71,040,541	36,561,976	22,626,753.34	(13,935,222.66)	Projects delayed due to application for underground cabling clearance and detailed design that took longer than anticipated. Plans are underway to speed up progress.
Electrification	88,541,238	21,511,545	39,830,758.18	18,319,213.18	Projects ahead of schedule and continuing with less community interference.

City of Cape Town: FMR - Annexure A (January 2019)

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Status of project - January 2019
Service Connections: Quote	73,200,000	40,542,851	46,361,066.03	5,818,215.03	Customer demand driven. Applications for new and upgraded supplies are more than planned for the period under review, however, there is a risk that a provision of R5 million will not be spent by 30 June 2019.
MV Switchgear Refurbishment	26,000,000	8,671,823	11,887,132.37	3,215,309.37	Some 2017/18 projects continued into 2018/19 resulting in higher expenditure to date. The switchgear refurbishment tender is not in place yet therefore there is no 2018/19 expenditure to date.
Public Transport Interchange Programme	66,550,000	26,815,790	13,886,203.45	(12,929,586.55)	Although the project is now progressing well, expenditure is lagging due to challenges in respect of the appointment of local sub-contractors.
Electricity Facilities	24,695,896	576,769	1,176,554.83	599,785.83	Project ahead of schedule due to good contractor performance.
MV System Infrastructure	52,650,000	18,058,268	18,175,911.43	117,643.43	Programme ahead of schedule due to good contractor performance.
System Equipment Replacement: North	57,000,000	3,300,000	18,048,729.86	14,748,729.86	Programme ahead of schedule due to good contractor performance.
Upgrading of drop-off facilities	4,992,706	1,218,045	1,166,716.14	(51,328.86)	Current delay in the finalisation of specifications. The site development plans for the Spine Road and Killarney Drop-offs will be finalised by the end of June 2019.
Street Lighting	57,979,091	23,703,930	20,759,164.92	(2,944,765.08)	Various construction projects are currently underway and behind schedule. Others are in various stages of the design phase.
Meter Replacement Programme	270,000,000	112,854,325	115,047,678.46	2,193,353.46	Project is ahead of schedule due to good contract performance.
	1,777,114,502	669,130,400	648,967,595	-20,162,804.77	

CASH AND CASH EQUIVALENTS

The City's cash and cash equivalents was R8 298 million at 31 January 2019.

Outstanding commitments against Cash and Cash Equivalents are reflected in the table below.

Item	Previous Month	Current Month
R'Thousands		
Closing Cash Balance	12,809,519	13,237,250
Unspent Conditional Grants	1,647,347	1,867,442
Housing Development	341,509	346,175
MTAB	16,042	16,233
Trust Funds	806	806
Financial commitments	1,504,000	1,504,000
Sinking Funds	-	-
Insurance reserves	578,242	500,642
CRR	2,325,340	2,306,477
TOTAL	6,413,286	6,541,775
TOTAL cash resources - committed working capital	6,396,233	6,695,475

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 35.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 60.

The monthly actual and targets can be found in *Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows* on page 69.

GRANT UTILISATION

Description	Budget Year 2018/19						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total operating expenditure of Transfers and Grants	4,245,472	4,811,066	617,357	570,948	45,806	8.0%	4,496,343
Total capital expenditure of Transfers and Grants	2,144,096	2,590,822	704,928	626,472	39,609	6.3%	2,576,891
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6,389,567	7,401,888	1,322,286	1,197,420	85,414	7.1%	7,073,234

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 64.

CREDITORS

Creditors Analysis

R thousands	Budget Year 2018/19								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Total Creditors	189,253	505	156	(2)	39	–	2,916	(11)	192,856

The City's creditors are paid within 30 days as stipulated in the MFMA. The outstanding creditors are due to various reasons, including amongst others, bank rejections due to incorrect vendor banking details, journals due to manual clearing, and legal-related matters.

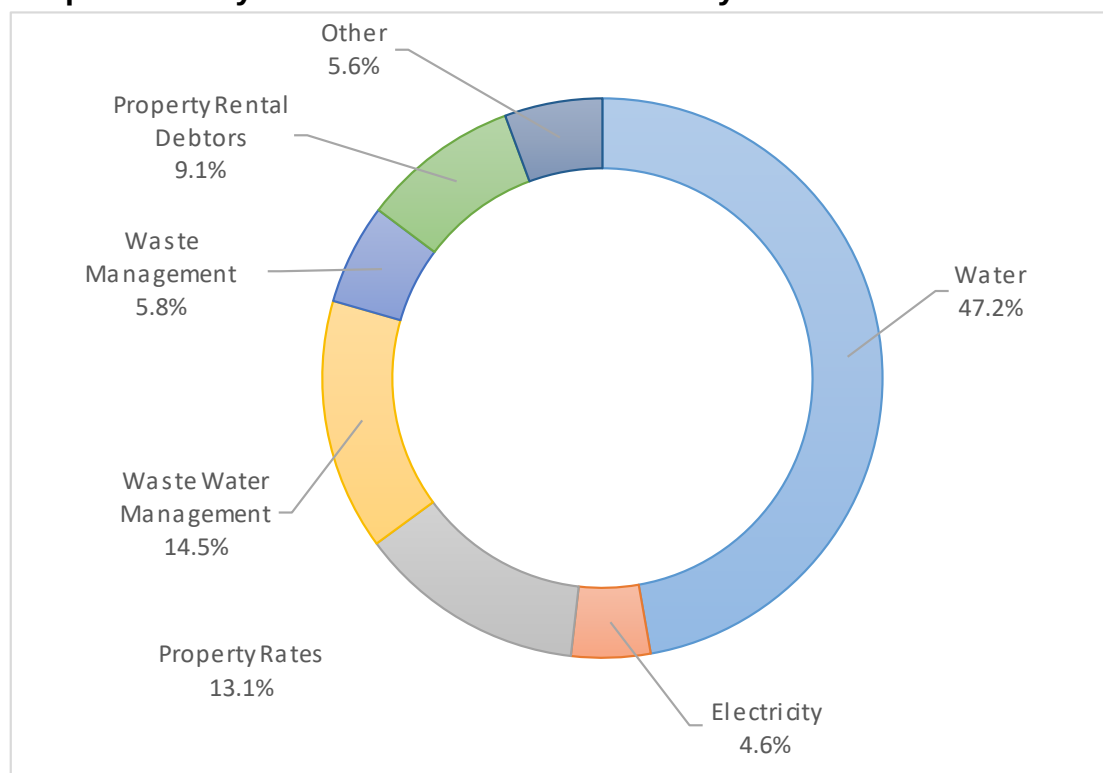
The City has an existing continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS

Debtors Age Analysis

Description	Budget Year 2018/19									
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total	
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	
Total By Income Source	2,295,420	21.5%	530,451	5.0%	415,565	3.9%	7,417,179	69.6%	10,658,615	
2017/18 - totals only	2,695,567	31.2%	252,459	2.9%	165,943	1.9%	5,526,080	64.0%	8,640,050	
Movement	(400,147)		277,992		249,622		1,891,098		2,018,565	
% Increase/(Decrease) year on year		-14.8%		110.1%		150.4%		34.2%		23.36%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	150><365	365	Comments
Victoria Mxenge Housing Development Assoc	R 90,327,878.51	R 280,688.96	R 785,000.27	R 1,554,208.22	R 2,281,833.67	R 5,064,719.95	R 6,254,387.90	R 41,084,326.63	R 33,022,712.91	The Water & Sanitation Management department reduced the water pressure of the meter servicing 102 properties. The Planning department is to approve the subdivision, ensuring individual owners pays for the services consumed.
Chruch Methodist	R 26,738,933.48	R 357,719.61	R 561,679.85	R 934,094.73	R 1,359,633.08	R 2,665,139.67	R 2,476,188.44	R 11,889,593.97	R 6,494,884.13	The church is in the process of transferring the land to the identified beneficiaries. The City is to assist with the property transfers in adherence to approved policies. The Water & Sanitation Management department will take actual readings and the account will be adjusted accordingly. The Valuations department will correct the municipal property value (as per General Valuation 2015(GV15) through the appropriate processes.
Moslem Cemetry Board Trustees	R 12,962,680.41	R 67,089.94	R 65,468.15	R 67,534.01	R 256,304.24	R 5,934.60	R 5,022.40	R 379,427.37	R 12,115,899.70	The cemetery is owned by a NPO, and with assistance from appointed/identified accountants, will apply for a Rates rebate once the necessary documentation has been compiled. Approval of the application will clear the outstanding debt.
Mitchells Plain Foundation	R 10,947,880.76	R 172,370.55	R 158,448.68	R 171,747.72	R 175,653.10	R 1,185,278.82	R 0.00	R 440,665.15	R 8,643,716.74	This is an old age home with limited funding. It has been experiencing issues with its application for NPO status as well as applying for a Rates rebate, due to compliance challenges. The City is engaging the owners to settle their monthly accounts. Once the monthly charges have been paid regularly, the City will discuss the settlement of the arrears with the organisation.
Zonnebloem College	R 10,877,229.46	R 154,742.83	R 0.00	R 210,369.47	R 181,077.59	R 179,359.50	R 217,069.57	R 753,430.61	R 9,181,179.89	The Trust is paying the monthly services consumed and billed in full. The High Court issued amendment papers to the Trust on 4 November 2018. The client also confirmed that they've processed and submitted the required information to be registered as an NPO to SARS in order to apply for the Rates rebate. Arrangements have been made and is active until end February 2019.
Church Methodist	R 8,167,461.99	R 140,946.84	R 407,509.13	R 55,381.14	R 473,412.20	R 1,243,140.88	R 2,624,800.83	R 2,103,853.79	R 1,118,417.18	The church is in the process of transferring the land to the identified beneficiaries. The City is to assist with property transfers in adherence with approved policies. The Water & Sanitation Management department will take actual readings and the account will be adjusted accordingly. The Valuations department will correct the municipal property value (as per General Valuation 2015(GV15)) through the appropriate processes.
Castle Wine & Brandy CO	R 7,884,471.61	R 1,349,927.48	R 1,457,076.06	R 1,458,647.06	R 1,303,476.46	R 1,161,952.42	R 1,153,392.13	R 0.00	R 0.00	This account consists of Electricity only at an average of R1 million per month. The company was not aware that the debit order on the account had been rejected, due to the limit. An arrangement tol settle the total arrears will be done by 15 February 2019.
Cornucopia Trust	R 7,018,756.27	R 0.00	R 1,313,307.18	R 1,430,888.90	R 1,334,165.51	R 1,406,996.93	R 1,380,990.86	R 152,406.89	R 0.00	Arrangements have been made to pay the current account plus R1 million per month on accounts 229631484 and 229623183.
Hencetrade 110 (Pty) Ltd	R 6,589,466.05	R 62,159.77	R 92,527.90	R 89,344.19	R 0.00	R 183,730.50	R 834,076.35	R 860,302.79	R 4,467,324.55	The organisation has a payment arrangement with the City, which is up for review in March 2019.
CP Saagmeule Pty Ltd CP Saagmeule Pty Ltd	R 6,100,844.24	R 88,706.64	R 44,362.44	R 44,353.32	R 50,278.73	R 50,278.73	R 50,278.73	R 377,534.37	R 5,395,051.28	The City's Legal department has collected the guaranteed amount and has filed for a summons to collect the balance of the outstanding amount. The Water & Sanitation Management department requested termination of the client's contract, which has since been done.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	Security deposit	Sundries	TOTAL
Victoria Mxenge Housing Development Assoc	R 67.27	R 0.00	R 90,110,827.57	R 99,594.42	R 26,299.26	R 91,537.72	R 0.00	-R 447.73	R 90,327,878.51
Church Methodist	R 34.54	R 0.00	R 26,660,576.48	R 78,322.46	R 0.00	R 0.00	R 0.00	R 0.00	R 26,738,933.48
Moslem Cemetry Board Trustees	R 7,095.61	R 918.12	R 4,312.58	R 248,974.87	R 47,529.45	R 12,519,518.13	R 0.00	R 0.00	R 12,962,680.41
Mitchells Plain Foundation	R 12,299.04	R 4,327,760.10	R 2,488,446.18	R 1,883,538.09	R 359,177.71	R 1,876,659.64	R 0.00	R 0.00	R 10,947,880.76
Zonnebloem College	R 31,425.96	R 0.00	R 694,354.20	R 613,223.71	R 62,417.97	R 9,473,923.81	R 0.00	R 23,730.62	R 10,877,229.46
Church Methodist	R 827.64	R 0.00	R 8,089,301.52	R 77,332.83	R 0.00	R 0.00	R 0.00	R 0.00	R 8,167,461.99
Castle Wine & Brandy CO	R 0.00	R 7,884,471.61	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 7,884,471.61
Cornucopia Trust	R 0.00	R 7,018,756.27	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 7,018,756.27
Hencetrade 110 (Pty) Ltd	R 0.00	R 4,987,150.91	R 772,017.36	R 582,256.32	R 0.00	R 285,427.66	R 0.00	-R 37,386.20	R 6,589,466.05
CP Saagmeule Pty Ltd CP Saagmeule Pty Ltd	R 9.12	R 0.00	R 6,100,835.12	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 6,100,844.24

TOP 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	150><365	365	Comments
Amakhaya Ngoku ("Homes Now")	R 15,925,696.44	R 315,531.78	R 280,830.02	R 428,224.53	R 349,333.55	R 691,734.70	R 574,171.77	R 2,946,076.17	R 10,339,793.92	This is an individual-unit ownership complex with no formal body corporate or board to perform its role. In order to enforce payment and manage consumption, standpipes will be installed on the property and pressure will be controlled to manage consumption.
Berkley Square	R 12,527,037.76	R 119,553.47	R 126,058.45	R 160,733.43	R 1,452,768.78	R 10,673,523.63	R 0.00	R 0.00	-R 5,600.00	The water dispute query has been resolved and rebilled from March 2016 to August 2018 as well as the Electricity from March 2017 to August 2018 on the consolidated invoice dated 18 September 2018. The Water & Sanitation Management Department is awaiting contractors to update the system and adjustments will be done. Electricity has been disconnected.
Ndabeni Communal Property	R 4,985,087.70	R 108,054.03	R 110,497.53	R 96,294.03	R 87,923.19	R 98,059.11	R 92,986.24	R 776,077.88	R 3,615,195.69	This is a land restitution case and the beneficiaries' representatives, who were appointed by the High Court, submitted an offer in full and final settlement. The City has since responded to the offer requesting specific information.
Stonehill Place Body Corporate Erf 148030	R 4,905,082.26	R 33,820.61	R 574,492.11	R 662,538.72	R 597,001.57	R 629,926.24	R 545,624.18	R 1,861,678.83	R 0.00	The body corporate is disputing the latest electricity account and requested that the matter be investigated before debt settlement is discussed. The City's Electricity Generation and Distribution department is addressing the dispute with the intention to test the meter.
Sandpiper Mansions Body Corp	R 4,177,791.94	R 46,140.67	R 47,538.08	R 67,826.88	R 84,826.26	R 123,830.10	R 175,765.69	R 988,003.60	R 2,643,860.66	The body corporate has installed individual water meters for each unit. A follow up meeting between the City and the debtor to discuss the outstanding debt as well as a payment arrangement to settle the arrear debt was held on 11 December 2018. Debtor wants to make arrangements in April 2019, as they want to scrutinise the account reconciliations that were given to them with their auditors. All queries from the City has been resolved.
The Friends of Bathandwa Trust	R 3,884,066.36	R 89,029.38	R 54,712.74	R 64,812.00	R 441,193.77	R 45,941.19	R 44,837.49	R 1,041,113.12	R 2,102,426.67	This property houses a crèche, which is currently operational. According to the Trustees, the crèche is illegally occupying the land. The Trustees have sent an email requesting the City to disconnect all applicable services as the Trust is in process of evicting the crèche; trustees awaiting eviction documentation from the court.
Slivermist Mountain Lodge	R 3,532,155.16	R 102,834.70	R 86,426.63	R 78,329.35	R 3,018,773.82	R 250.30	R 0.00	R 15,556.17	R 229,984.19	Investigations are currently being performed to ascertain the cause of the high electricity and water consumption/billings and to ensure there is continuous payment on the account.
Park Road Place	R 3,326,500.27	R 24,646.66	R 83,796.55	R 25,721.40	R 38,500.35	R 103,265.80	R 3,050,569.51	R 0.00	R 0.00	This debtor is disputing the water charges and has applied for a meter test. There is an interim payment arrangement whilst the dispute is being addressed.
Xolelwa XM Mabindisa	R 3,070,232.42	R 20,469.07	R 329,616.77	R 19,914.26	R 18,670.57	R 286,254.96	R 257,520.64	R 1,273,740.06	R 864,046.09	This is an indigent property that is being dealt with through a water leaks project. A water management device as well as a pre-paid electricity meter has been installed and the debt will be written off as per the City's Credit Control and Debt Collection Policy.
Mr Z & Mrs I Soeker	R 3,024,946.99	R 31,372.90	R 325,990.35	R 20,615.69	R 20,624.81	R 19,139.71	R 208,889.22	R 2,115,593.35	R 282,720.96	There are water restrictions to this property including piggy backing debt collection through pre-paid electricity. Further investigation is underway on all properties belonging to the owner.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	SECD	Sundries	TOTAL
Amakhaya Ngoku ("Homes Now")	R 461.62	R 0.00	R 7,892,844.84	R 6,978,852.92	R 1,055,745.24	R 0.00	R 0.00	-R 2,208.18	R 15,925,696.44
Berkley Square	R 0.00	R 19,537.36	R 10,592,440.54	R 1,864,236.90	R 56,422.96	R 0.00	R 0.00	-R 5,600.00	R 12,527,037.76
Ndabeni Communal Property	R 10,366.74	R 0.00	R 4,691.24	R 4,691.24	R 4,455.38	R 4,491,979.25	R 0.00	R 0.00	R 4,985,087.70
Stonehill Place Body Corporate Erf 148030	R 0.00	R 4,905,082.26	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 4,905,082.26
Sandpiper Manstions Body Corp	R 196.92	R 0.00	R 1,952,282.68	R 1,941,410.52	R 283,901.82	R 0.00	R 0.00	R 0.00	R 4,177,791.94
The Friends of Bathandwa Trust	R 96.41	R 0.00	R 3,671,510.36	R 187,895.98	R 7,647.68	R 16,915.93	R 0.00	R 0.00	R 3,884,066.36
Slivermist Mountain Lodge	R 36.48	R 2,954,190.78	R 573,139.34	R 0.00	R 4,646.36	R 142.20	R 0.00	R 0.00	R 3,532,155.16
Park Road Place	R 0.00	R 0.00	R 2,579,926.70	R 717,550.01	R 29,023.56	R 0.00	R 0.00	R 0.00	R 3,326,500.27
Xolelwa XM Mabindisa	R 227.16	R 0.00	R 2,954,803.63	R 108,711.10	R 6,490.53	R 0.00	R 0.00	R 0.00	R 3,070,232.42
Mr Z & Mrs I Soeker	R 212.92	R 208,690.30	R 2,748,584.54	R 50,835.79	R 3,743.61	R 13,551.03	R 0.00	-R 671.20	R 3,024,946.99

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN

Table C1: Monthly Budget Statement Summary

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

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	8,669,308	9,361,952	9,362,895	5,512,012	5,461,686	50,326	0.9%	9,362,895
Service charges	17,019,653	19,179,838	19,476,569	12,561,185	11,692,316	868,869	7.4%	19,476,569
Investment revenue	877,984	936,513	940,288	604,745	548,501	56,244	10.3%	940,288
Transfers and subsidies	6,450,645	6,803,608	7,369,203	4,385,975	4,299,252	86,723	2.0%	7,369,203
Other own revenue	3,769,321	3,067,907	3,033,368	2,075,271	1,769,281	305,991	17.3%	3,033,368
Total Revenue (excluding capital transfers and contributions)	36,786,911	39,349,818	40,182,322	25,139,188	23,771,036	1,368,152	5.8%	40,182,322
Employee costs	10,865,323	12,920,115	12,522,678	6,782,337	7,048,300	(265,963)	-3.8%	12,522,678
Remuneration of Councillors	154,923	169,640	169,640	91,012	100,368	(9,355)	-9.3%	169,640
Depreciation & asset impairment	2,578,561	2,814,336	2,850,051	1,595,578	1,623,738	(28,160)	-1.7%	2,850,051
Finance charges	781,948	1,089,285	906,679	456,887	493,627	(36,740)	-7.4%	906,679
Materials and bulk purchases	9,345,475	10,742,417	10,308,408	5,305,511	5,331,321	(25,810)	-0.5%	10,308,408
Transfers and subsidies	408,037	333,807	489,401	218,486	158,556	59,930	37.8%	489,401
Other expenditure	8,767,007	11,194,339	11,251,894	5,518,439	5,489,274	29,165	0.5%	11,251,894
Total Expenditure	32,901,274	39,263,938	38,498,749	19,968,250	20,245,184	(276,934)	-1.4%	38,498,749
Surplus/(Deficit)	3,885,637	85,879	1,683,573	5,170,938	3,525,852	1,645,086	46.7%	1,683,573
Transfers and subsidies - capital (monetary allocations)	1,732,882	2,067,896	2,536,296	677,161	601,110	76,051	12.7%	2,536,296
(National / Provincial and District)								
Contributions & Contributed assets	78,248	76,200	54,526	6,236	25,362	(19,126)	-75.4%	54,526
Surplus/(Deficit) after capital transfers & contributions	5,696,766	2,229,975	4,274,395	5,854,335	4,152,324	1,702,011	41.0%	4,274,395
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	5,696,766	2,229,975	4,274,395	5,854,335	4,152,324	1,702,011	41.0%	4,274,395
Capital expenditure & funds sources								
Capital expenditure	5,603,619	8,407,556	6,636,132	2,043,115	2,004,804	38,311	1.9%	6,444,294
Capital transfers recognised	1,732,882	2,067,896	2,536,296	677,161	601,110	76,051	12.7%	2,536,296
Public contributions & donations	72,532	76,200	54,526	27,767	25,362	2,405	9.5%	53,289
Borrowing	2,533,155	4,000,000	500,000	160,721	192,568	(31,847)	-16.5%	496,648
Internally generated funds	1,265,050	2,263,460	3,545,310	1,177,466	1,185,763	(8,298)	-0.7%	3,370,755
Total sources of capital funds	5,603,619	8,407,556	6,636,132	2,043,115	2,004,804	38,311	1.9%	6,444,294
Financial position								
Total current assets	14,968,444	15,622,361	20,472,425	14,770,457				20,472,425
Total non current assets	49,601,006	56,541,886	52,822,593	53,043,756				52,822,593
Total current liabilities	8,876,008	12,459,589	11,646,180	6,446,873				11,646,180
Total non current liabilities	12,717,712	16,872,693	14,289,354	12,512,786				14,289,354
Community wealth/Equity	42,975,729	42,831,965	47,359,484	48,854,554				47,359,484
Cash flows								
Net cash from (used) operating	7,349,603	4,809,613	7,783,578	5,376,225	4,384,665	(991,560)	-22.6%	7,783,578
Net cash from (used) investing	(6,037,208)	(7,683,492)	(6,089,669)	(2,436,287)	(3,208,052)	(771,765)	24.1%	(6,089,669)
Net cash from (used) financing	724,030	3,556,102	212,247	(128,229)	(128,229)	-		212,247
Cash/cash equivalents at the month/year end	5,486,618	5,810,803	7,392,775	8,298,328	6,535,003	(1,763,326)	-27.0%	7,392,775
Debtors & creditors analysis								
	0-30 Days	31-60 Days	61-90 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	2,295,420	530,451	415,565	449,848	279,590	1,811,721	4,315,329	10,658,615
Creditors Age Analysis								
Total Creditors	189,253	505	156	39	-	2,916	(11)	192,856

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	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	14,271,943	14,763,272	14,805,339	9,077,015	8,859,926	217,089	2.5%	14,805,339
Executive and council	849	3,240	3,219	613	1,869	(1,256)	-67.2%	3,219
Finance and administration	14,271,074	14,760,024	14,802,117	9,076,407	8,858,058	218,349	2.5%	14,802,117
Internal audit	20	8	3	(5)	(1)	(4)	599.6%	3
Community and public safety	1,709,404	1,861,831	2,229,465	827,030	908,791	(81,761)	-9.0%	2,229,465
Community and social services	117,303	130,825	154,557	48,252	58,188	(9,936)	-17.1%	154,557
Sport and recreation	83,533	91,320	96,417	46,178	59,171	(12,993)	-22.0%	96,417
Public safety	36,980	11,726	46,731	6,580	17,706	(11,126)	-62.8%	46,731
Housing	1,091,120	1,211,961	1,531,667	550,452	579,352	(28,900)	-5.0%	1,531,667
Health	380,469	415,999	400,093	175,568	194,374	(18,806)	-9.7%	400,093
Economic and environmental services	3,247,954	3,188,342	3,261,732	1,791,587	1,517,268	274,319	18.1%	3,261,732
Planning and development	351,649	369,522	377,987	202,358	209,810	(7,452)	-3.6%	377,987
Road transport	2,887,880	2,805,489	2,848,122	1,575,506	1,305,491	270,015	20.7%	2,848,122
Environmental protection	8,425	13,331	35,622	13,723	1,967	11,756	597.7%	35,622
Trading services	19,366,263	21,673,945	22,470,084	14,123,198	13,106,884	1,016,313	7.8%	22,470,084
Energy sources	12,386,476	13,086,625	13,507,735	8,028,546	8,040,068	(11,522)	-0.1%	13,507,735
Water management	3,640,245	4,650,411	5,167,293	3,752,908	2,822,903	930,005	32.9%	5,167,293
Waste water management	1,864,535	2,311,354	2,215,719	1,353,078	1,255,490	97,588	7.8%	2,215,719
Waste management	1,475,007	1,625,554	1,579,336	988,665	988,423	242	0.0%	1,579,336
Other	2,477	6,524	6,524	3,756	4,639	(883)	-19.0%	6,524
Total Revenue - Functional	38,598,041	41,493,914	42,773,144	25,822,585	24,397,508	1,425,077	5.8%	42,773,144
Expenditure - Functional								
Governance and administration	6,785,360	8,518,224	8,246,872	4,117,025	4,344,210	(227,185)	-5.2%	8,246,872
Executive and council	398,148	450,141	457,751	249,232	256,728	(7,497)	-2.9%	457,751
Finance and administration	6,344,903	8,016,966	7,744,002	3,842,868	4,061,506	(218,639)	-5.4%	7,744,002
Internal audit	42,309	51,116	45,118	24,926	25,976	(1,050)	-4.0%	45,118
Community and public safety	4,717,683	5,101,875	5,325,303	2,628,064	2,737,689	(109,625)	-4.0%	5,325,303
Community and social services	852,925	894,025	898,013	489,895	501,418	(11,522)	-2.3%	898,013
Sport and recreation	1,111,964	1,174,156	1,118,682	629,054	609,000	20,054	3.3%	1,118,682
Public safety	547,035	615,325	595,001	327,144	336,849	(9,705)	-2.9%	595,001
Housing	1,129,742	1,239,650	1,543,890	553,042	646,935	(93,892)	-14.5%	1,543,890
Health	1,076,017	1,178,718	1,169,717	628,927	643,487	(14,560)	-2.3%	1,169,717
Economic and environmental services	6,083,375	6,551,208	6,811,923	3,543,498	3,488,333	55,165	1.6%	6,811,923
Planning and development	919,377	1,060,433	1,092,310	593,793	553,263	40,531	7.3%	1,092,310
Road transport	5,035,093	5,353,664	5,565,268	2,875,946	2,865,192	10,754	0.4%	5,565,268
Environmental protection	128,905	137,111	154,345	73,758	69,878	3,880	5.6%	154,345
Trading services	15,226,251	18,995,590	18,005,231	9,568,343	9,606,353	(38,009)	-0.4%	18,005,231
Energy sources	9,531,637	10,321,587	10,494,515	5,655,530	5,698,333	(42,802)	-0.8%	10,494,515
Water management	2,626,299	4,823,188	3,825,080	1,968,397	1,997,590	(29,192)	-1.5%	3,825,080
Waste water management	1,360,110	1,935,220	1,756,363	955,151	881,333	73,817	8.4%	1,756,363
Waste management	1,708,205	1,915,595	1,929,273	989,265	1,029,097	(39,832)	-3.9%	1,929,273
Other	88,606	97,042	109,420	48,375	68,599	(20,224)	-29.5%	109,420
Total Expenditure - Functional	32,901,274	39,263,938	38,498,749	19,905,305	20,245,184	(339,879)	-1.7%	38,498,749
Surplus/ (Deficit) for the year	5,696,766	2,229,975	4,274,395	5,917,280	4,152,324	1,764,956	42.5%	4,274,395

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

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

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

Vote Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	845,742	917,952	938,743	439,420	479,477	(40,057)	-8.4%	938,743
Vote 2 - Corporate Services	88,093	79,950	72,676	34,183	39,478	(5,295)	-13.4%	72,676
Vote 3 - Economic Opportunities & Asset Managemnt	347,908	176,251	176,251	170,510	105,966	64,544	60.9%	176,251
Vote 4 - Energy & Climate Change	12,148,435	12,884,959	13,306,070	7,877,520	7,888,804	(11,284)	-0.1%	13,306,070
Vote 5 - Finance	14,244,329	15,357,286	15,431,477	9,637,745	9,483,296	154,449	1.6%	15,431,477
Vote 6 - Human Settlements	980,249	1,103,933	1,432,039	461,934	493,486	(31,552)	-6.4%	1,432,039
Vote 7 - Office of the City Manager	121	11	6	85	1	84	6086.3%	6
Vote 8 - Safety & Security	1,531,936	1,358,901	1,375,177	999,326	789,505	209,821	26.6%	1,375,177
Vote 9 - Spatial Planning & Environment	148,821	170,519	184,008	84,751	81,661	3,090	3.8%	184,008
Vote 10 - Transport	1,421,486	1,515,791	1,550,511	593,728	540,048	53,680	9.9%	1,550,511
Vote 11 - Urban Management	211,783	222,216	234,213	131,986	132,553	(567)	-0.4%	234,213
Vote 12 - Water & Waste	6,629,136	7,706,144	8,071,973	5,391,396	4,363,232	1,028,164	23.6%	8,071,973
Total Revenue by Vote	38,598,041	41,493,914	42,773,143	25,822,585	24,397,507	1,425,078	5.8%	42,773,143
Expenditure by Vote								
Vote 1 - Community Services & Health	3,129,812	3,590,992	3,588,556	1,791,248	1,885,773	(94,525)	-5.0%	3,588,556
Vote 2 - Corporate Services	1,585,561	1,791,434	1,710,372	934,867	930,892	3,976	0.4%	1,710,372
Vote 3 - Economic Opportunities & Asset Managemnt	1,051,239	1,170,837	1,235,305	613,643	563,444	50,199	8.9%	1,235,305
Vote 4 - Energy & Climate Change	9,805,546	10,673,982	10,794,201	5,833,032	5,887,696	(54,663)	-0.93%	10,794,201
Vote 5 - Finance	2,543,273	3,156,818	3,073,825	1,593,225	1,684,011	(90,785)	-5.4%	3,073,825
Vote 6 - Human Settlements	1,383,276	1,598,166	1,898,837	767,702	789,829	(22,128)	-2.8%	1,898,837
Vote 7 - Office of the City Manager	159,585	214,357	210,096	108,117	118,312	(10,195)	-8.6%	210,096
Vote 8 - Safety & Security	2,939,072	3,328,929	3,308,492	1,844,567	1,889,493	(44,926)	-2.4%	3,308,492
Vote 9 - Spatial Planning & Environment	541,000	558,353	594,227	311,605	320,485	(8,880)	-2.8%	594,227
Vote 10 - Transport	3,149,576	3,367,830	3,492,090	1,654,037	1,617,864	36,173	2.2%	3,492,090
Vote 11 - Urban Management	679,351	788,234	769,384	407,108	429,403	(22,295)	-5.2%	769,384
Vote 12 - Water & Waste	5,933,983	9,024,005	7,823,364	4,109,074	4,127,982	(18,907)	-0.5%	7,823,364
Total Expenditure by Vote	32,901,274	39,263,938	38,498,749	19,968,227	20,245,184	(276,957)	-1.4%	38,498,749
Surplus/ (Deficit) for the year	5,696,766	2,229,975	4,274,394	5,854,358	4,152,323	1,702,034	41.0%	4,274,394

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.)

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	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	8,669,308	9,361,952	9,362,895	5,512,012	5,461,686	50,326	0.9%	9,362,895
Service charges - electricity revenue	11,810,596	12,591,403	13,027,472	7,763,557	7,768,518	(4,961)	-0.1%	13,027,472
Service charges - water revenue	2,633,611	3,574,755	3,511,828	2,913,032	2,138,563	774,469	36.2%	3,511,828
Service charges - sanitation revenue	1,518,274	1,811,048	1,781,428	1,222,203	1,110,660	111,543	10.0%	1,781,428
Service charges - refuse revenue	1,057,172	1,202,059	1,155,841	662,393	674,241	(11,848)	-1.8%	1,155,841
Service charges - other	-	573	-	-	334	(334)	-100.0%	-
Rental of facilities and equipment	455,331	381,262	381,872	191,275	225,077	(33,803)	-15.0%	381,872
Interest earned - external investments	877,984	936,513	940,288	604,745	548,501	56,244	10.3%	940,288
Interest earned - outstanding debtors	302,792	340,970	322,691	237,446	188,260	49,186	26.1%	322,691
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,666,379	1,280,160	1,230,730	947,226	717,663	229,564	32.0%	1,230,730
Licences and permits	52,141	46,050	53,841	34,804	31,361	3,444	11.0%	53,841
Agency services	213,550	201,723	201,723	130,892	117,672	13,221	11.2%	201,723
Transfers and subsidies	6,450,645	6,803,608	7,369,203	4,385,975	4,299,252	86,723	2.0%	7,369,203
Other revenue	998,651	773,871	798,641	455,005	465,116	(10,111)	-2.2%	798,641
Gains on disposal of PPE	80,477	43,870	43,870	78,623	24,132	54,490	225.8%	43,870
Total Revenue (excluding capital transfers and contributions)	36,786,911	39,349,818	40,182,322	25,139,188	23,771,036	1,368,152	5.8%	40,182,322
Expenditure By Type								
Employee related costs	10,865,323	12,920,115	12,522,678	6,782,337	7,048,300	(265,963)	-3.8%	12,522,678
Remuneration of councillors	154,923	169,640	169,640	91,012	100,368	(9,356)	-9.3%	169,640
Debt impairment	1,360,558	2,988,951	2,401,378	1,727,284	1,400,804	326,480	23.3%	2,401,378
Depreciation & asset impairment	2,578,561	2,814,336	2,850,051	1,595,578	1,623,738	(28,160)	-1.73%	2,850,051
Finance charges	781,948	1,089,285	906,679	456,887	493,627	(36,740)	-7.4%	906,679
Bulk purchases	8,122,430	9,487,132	8,987,316	4,636,184	4,656,277	(20,093)	-0.4%	8,987,316
Other materials	1,223,045	1,255,285	1,321,091	669,327	675,044	(5,717)	-0.8%	1,321,091
Contracted services	5,443,431	6,004,687	6,630,771	2,646,248	2,835,452	(189,204)	-6.7%	6,630,771
Transfers and subsidies	408,037	333,807	489,401	218,486	158,556	59,930	37.8%	489,401
Other expenditure	1,950,158	2,200,213	2,044,633	968,510	1,078,155	(109,646)	-10.2%	2,044,633
Loss on disposal of PPE	12,861	488	175,112	176,398	174,862	1,535	0.9%	175,112
Total Expenditure	32,901,274	39,263,938	38,498,749	19,968,250	20,245,184	(276,934)	-1.4%	38,498,749
Surplus/(Deficit)	3,885,637	85,879	1,683,573	5,170,938	3,525,852	1,645,086	46.7%	1,683,573
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,732,882	2,067,896	2,536,296	677,161	601,110	76,051	12.7%	2,536,296
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	72,532	76,200	54,526	4,749	25,362	(20,613)	-81.3%	54,526
Transfers and subsidies - capital (in-kind - all)	5,716	-	-	1,486	-	1,486	100.0%	-
Surplus/(Deficit) after capital transfers & contributions	5,696,766	2,229,975	4,274,395	5,854,335	4,152,324			4,274,395
Taxation	-	-	-	-	-			-
Surplus/(Deficit) after taxation	5,696,766	2,229,975	4,274,395	5,854,335	4,152,324			4,274,395
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	5,696,766	2,229,975	4,274,395	5,854,335	4,152,324			4,274,395
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	5,696,766	2,229,975	4,274,395	5,854,335	4,152,324			4,274,395

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	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	260,247	314,508	313,947	100,893	113,127	(12,234)	-10.8%	294,351
Vote 2 - Corporate Services	370,959	354,688	269,714	75,697	101,260	(25,563)	-25.2%	263,101
Vote 3 - Economic Opportunities & Asset Managemnt	295,284	224,601	283,893	76,797	61,886	14,911	24.1%	283,795
Vote 4 - Energy & Climate Change	1,024,550	1,113,506	863,239	368,022	324,244	43,778	13.5%	856,524
Vote 5 - Finance	14,009	20,549	26,851	5,469	8,428	(2,959)	-35.1%	21,495
Vote 6 - Human Settlements	488,589	822,428	732,986	221,045	255,653	(34,608)	-13.5%	736,168
Vote 7 - Office of the City Manager	2,288	813	2,696	638	974	(336)	-34.5%	2,623
Vote 8 - Safety & Security	158,094	196,078	212,649	90,363	77,786	12,578	16.2%	212,457
Vote 9 - Spatial Planning & Environment	34,566	107,025	62,253	2,920	3,581	(662)	-18.5%	62,253
Vote 10 - Transport	1,008,888	1,234,574	1,169,139	369,237	363,908	5,329	1.5%	1,159,876
Vote 11 - Urban Management	17,308	13,620	23,477	2,232	2,450	(218)	-8.9%	23,257
Vote 12 - Water & Waste	1,928,837	4,005,167	2,675,289	729,802	691,507	38,295	5.5%	2,528,393
Total Capital Expenditure	5,603,619	8,407,556	6,636,132	2,043,115	2,004,804	38,311	1.9%	6,444,294
Capital Expenditure - Standard Classification								
Governance and administration	1,207,240	986,516	981,621	322,089	316,653	5,436	1.7%	960,768
Executive and council	4,328	4,380	3,450	1,316	1,551	(235)	-15.2%	3,960
Finance and administration	1,202,160	982,005	977,896	320,502	314,831	5,671	1.8%	956,532
Internal audit	751	131	276	271	271	0	0.1%	276
Community and public safety	755,562	1,082,792	1,014,208	320,462	363,223	(42,761)	-11.8%	1,001,484
Community and social services	131,174	97,129	102,845	32,145	32,783	(638)	-1.9%	102,904
Sport and recreation	94,055	84,261	100,966	41,077	48,950	(7,873)	-16.1%	100,812
Public safety	20,342	35,064	40,914	13,561	15,237	(1,676)	-11.0%	40,914
Housing	464,900	794,497	705,755	217,325	249,350	(32,025)	-12.8%	704,627
Health	45,090	71,841	63,727	16,353	16,903	(550)	-3.3%	52,227
Economic and environmental services	1,117,077	1,389,642	1,317,033	395,760	391,205	4,554	1.2%	1,307,767
Planning and development	33,694	39,904	67,090	8,290	7,405	885	11.9%	67,089
Road transport	1,065,047	1,331,443	1,219,907	385,775	381,485	4,291	1.1%	1,210,642
Environmental protection	18,337	18,294	30,037	1,695	2,316	(621)	-26.8%	30,037
Trading services	2,516,840	4,939,787	3,311,645	1,004,454	933,010	71,444	7.7%	3,162,650
Energy sources	930,773	1,071,737	845,932	364,652	321,034	43,617	13.6%	839,217
Water management	893,393	2,366,730	1,664,442	439,712	349,875	89,837	25.7%	1,518,861
Waste water management	583,306	1,135,113	638,817	160,114	204,386	(44,272)	-21.7%	642,117
Waste management	109,367	366,207	162,455	39,977	57,715	(17,738)	-30.7%	162,455
Other	6,901	8,818	11,625	351	713	(362)	-50.8%	11,625
Total Capital Expenditure - Standard Classification	5,603,619	8,407,556	6,636,132	2,043,115	2,004,804	38,311	1.9%	6,444,294
Funded by:								
National Government	1,699,597	2,015,146	2,510,069	670,487	595,685	74,803	12.6%	2,497,374
Provincial Government	33,285	52,750	26,227	6,674	5,425	1,249	23.0%	26,227
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	1,732,882	2,067,896	2,536,296	677,161	601,110	76,051	12.7%	2,523,602
Public contributions & donations	72,532	76,200	54,526	27,767	25,362	2,405	9.5%	53,289
Borrowing	2,533,155	4,000,000	500,000	160,721	192,568	(31,847)	-16.5%	496,648
Internally generated funds	1,265,050	2,263,460	3,545,310	1,177,466	1,185,763	(8,298)	-0.7%	3,370,755
Total Capital Funding	5,603,619	8,407,556	6,636,132	2,043,115	2,004,804	38,311	1.9%	6,444,294

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	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	249,821	103,918	103,918	101,072	103,918
Call investment deposits	7,218,373	7,335,199	8,917,172	7,218,373	8,917,172
Consumer debtors	5,633,326	6,349,964	9,329,389	5,285,373	9,329,389
Other debtors	1,380,906	1,424,934	1,588,042	1,659,819	1,588,042
Current portion of long-term receivables	14,290	15,657	15,005	14,121	15,005
Inventory	471,727	392,689	518,899	491,699	518,899
Total current assets	14,968,444	15,622,361	20,472,425	14,770,457	20,472,425
Non current assets					
Long-term receivables	25,854	36,978	24,561	14,467	24,561
Investments	5,111,773	4,903,463	4,903,463	8,118,373	4,903,463
Investment property	584,713	582,999	582,999	584,713	582,999
Investments in Associate	—	—	—	—	—
Property, plant and equipment	43,153,765	50,601,468	46,708,542	43,601,302	46,708,542
Agricultural	—	—	—	—	—
Biological	—	—	—	—	—
Intangible	716,009	408,074	594,137	716,009	594,137
Other non-current assets	8,892	8,904	8,891	8,892	8,891
Total non current assets	49,601,006	56,541,886	52,822,593	53,043,756	52,822,593
TOTAL ASSETS	64,569,450	72,164,247	73,295,018	67,814,213	73,295,018
LIABILITIES					
Current liabilities					
Bank overdraft	—	—	—	—	—
Borrowing	376,805	619,342	419,342	376,805	419,342
Consumer deposits	381,660	425,569	419,826	390,254	419,826
Trade and other payables	7,102,387	10,346,153	9,752,088	4,673,642	9,752,088
Provisions	1,015,156	1,068,525	1,054,924	1,006,171	1,054,924
Total current liabilities	8,876,008	12,459,589	11,646,180	6,446,873	11,646,180
Non current liabilities					
Borrowing	6,492,536	9,772,937	7,189,598	6,287,609	7,189,598
Provisions	6,225,176	7,099,756	7,099,756	6,225,176	7,099,756
Total non current liabilities	12,717,712	16,872,693	14,289,354	12,512,786	14,289,354
TOTAL LIABILITIES	21,593,720	29,332,282	25,935,534	18,959,659	25,935,534
NET ASSETS	42,975,729	42,831,965	47,359,484	48,854,554	47,359,484
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	39,510,648	39,405,832	41,575,959	45,593,219	41,575,959
Reserves	3,465,082	3,426,132	5,783,525	3,261,335	5,783,525
TOTAL COMMUNITY WEALTH/EQUITY	42,975,729	42,831,965	47,359,484	48,854,554	47,359,484

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	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	8,470,387	8,968,987	9,039,504	5,360,882	5,328,515	32,367	0.6%	9,039,504
Service charges	18,160,336	17,623,043	18,709,014	11,491,210	11,402,039	89,171	0.8%	18,709,014
Other revenue	2,472,152	4,202,011	4,237,201	2,933,347	2,856,443	76,904	2.7%	4,237,201
Government - operating	4,011,324	4,245,472	4,811,066	2,949,256	2,617,316	331,941	12.7%	4,811,066
Government - capital	1,733,466	2,067,896	2,528,996	1,400,018	1,078,771	321,247	29.8%	2,528,996
Interest	1,150,625	936,513	940,288	496,615	502,653	(6,038)	-1.2%	940,288
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(27,959,017)	(31,919,625)	(31,311,162)	(18,858,781)	(19,007,972)	(149,191)	0.8%	(31,311,162)
Finance charges	(689,670)	(980,877)	(686,428)	(396,323)	(393,100)	3,223	-0.8%	(686,428)
Transfers and Grants	-	(333,807)	(484,901)	-	-	-	-	(484,901)
NET CASH FROM/(USED) OPERATING ACTIVITIES	7,349,603	4,809,613	7,783,578	5,376,225	4,384,665	(991,560)	-22.6%	7,783,578
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	98,239	120,070	98,396	-	-	-	-	98,396
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	15,030	1,946	1,293	-	-	-	-	1,293
Decrease (increase) in non-current investments	(561,572)	(238,708)	(238,708)	-	-	-	-	(238,708)
Payments								
Capital assets	(5,588,905)	(7,566,800)	(5,950,649)	(2,436,287)	(3,208,052)	(771,765)	24.1%	(5,950,649)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,037,208)	(7,683,492)	(6,089,669)	(2,436,287)	(3,208,052)	(771,765)	24.1%	(6,089,669)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,000,000	4,000,000	500,000	98,210	98,210	-	-	500,000
Increase (decrease) in consumer deposits	29,950	38,688	38,166	-	-	-	-	38,166
Payments								
Repayment of borrowing	(305,920)	(482,586)	(325,919)	(226,439)	(226,439)	-	-	(325,919)
NET CASH FROM/(USED) FINANCING ACTIVITIES	724,030	3,556,102	212,247	(128,229)	(128,229)	-		212,247
NET INCREASE/ (DECREASE) IN CASH HELD	2,036,425	682,224	1,906,157	2,811,710	1,048,384			1,906,157
Cash/cash equivalents at beginning:	3,450,193	5,128,579	5,486,619	5,486,619	5,486,619			5,486,619
Cash/cash equivalents at month/year end:	5,486,618	5,810,803	7,392,775	8,298,328	6,535,003			7,392,775

SUPPORTING DOCUMENTATION: CITY OF CAPE TOWN

Table SC1: Material variance explanations for revenue by source

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>				
Property rates	50,326	0.9%	The over-recovery is mainly due to account corrections and the real time valuation of properties.	No corrective action required.
Service charges - electricity revenue	(4,961)	-0.1%	Immaterial variance.	-
Service charges - water revenue	774,469	36.2%	The City over-recovered on water and sanitation accruals during level 6 water restrictions in the first half of the year. It is worth mentioning that this was primarily caused by consumers exceeding restriction thresholds and being subjected to the punitive tariffs designed specifically to reduce consumption. Not all accruals are cash-backed and the funding models of the City allowed for impairment in this case. The City has lowered the restriction level to level 3 over the recent months. The level 3 restriction tariffs are noticeable less than level 6 restriction tariffs but there is allowance for additional (although limited) means of consumption. For example, consumers are able to water their gardens with a bucket or fill a swimming pool if a pool cover is in place (refer full restriction levels on the City's website). The level 3 restriction level relies on a higher consumption level to achieve a revenue target to sustain the cost of water and sanitation services. From analysis of the financial information it is clear that recent consumption has not increased to the level of the revenue target. This risk will be partially managed by the right-sizing of expenditure, which took place in the adjustments budget considered by Council in January 2019, and the utilisation of any cash revenue buffer that might have arisen from the application of the level 6 restriction tariffs.	Consumption levels are monitored continuously. Financial modelling around the strategy for water provision during a time when consumer behaviour has changed is also done continuously.
Service charges - sanitation revenue	111,543	10.0%	The City over-recovered on water and sanitation accruals during level 6 water restrictions in the first half of the year. It is worth mentioning that this was primarily caused by consumers exceeding restriction thresholds and being subjected to the punitive tariffs designed specifically to reduce consumption. Not all accruals are cash-backed and the funding models of the City allowed for impairment in this case. The City has lowered the restriction level to level 3 over the recent months. The level 3 restriction tariffs are noticeable less than level 6 restriction tariffs but there is allowance for additional (although limited) means of consumption. For example, consumers are able to water their gardens with a bucket or fill a swimming pool if a pool cover is in place (refer full restriction levels on the City's website). The level 3 restriction level relies on a higher consumption level to achieve a revenue target to sustain the cost of water and sanitation services. From analysis of the financial information it is clear that recent consumption has not increased to the level of the revenue target. This risk will be partially managed by the right-sizing of expenditure, which took place in the adjustments budget considered by Council in January 2019, and the utilisation of any cash revenue buffer that might have arisen from the application of the level 6 restriction tariffs.	Consumption levels are monitored continuously. Financial modelling around the strategy for water provision during a time when consumer behaviour has changed is also done continuously.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Service charges - refuse revenue	(11,848)	-1.8%	The under-recovery is mainly on: 1. Availability charges and refuse removal, due to the continuous development of vacant properties and fewer than anticipated consumers requesting refuse removal services. 2. Disposal coupons fees, due to waste minimisation initiatives being implemented resulting in lower than anticipated waste at disposal facilities. 3. Special waste fees, due to lower than anticipated quantities hazardous waste disposed of for the period. 4. Builders rubble fees, due to lower than anticipated quantities of rubble disposed of for the period.	No corrective action is required at the moment.
Service charges - other	(334)	-100.0%	Immaterial variance.	-
Rental of facilities and equipment	(33,803)	-15.0%	The under-recovery is mainly within the Community Services & Health directorate and the Economic Opportunities & Asset Management directorate and is due to: 1. Higher than planned indigent relief assistance on rentals for qualifying tenants of Council rental units; and 2. Lower than anticipated demand for rental of sport and recreation facilities.	No corrective action foreseen at the moment.
Interest earned - external investments	56,244	10.3%	The over-recovery is within Finance and is due to the favourable investment and cash balances as at January 2019.	No corrective action required.
Interest earned - outstanding debtors	49,186	26.1%	The over-recovery is due to higher than planned interest on outstanding consumer debtor accounts for Water, Sanitation and Solid Waste.	No corrective action required.
Dividends received	-	-	-	-
Fines, penalties and forfeits	229,564	32.0%	The over-recovery is a combination of over-/under-recovery. 1. Traffic fines (under), due to a number of reasons i.e. public's inability to pay fines, capacity of courts to deal with case volumes, outcome of court cases; and 2. Traffic fines accruals (over), due to more fines being issued than planned.	No corrective action required at this moment.
Licences and permits	3,444	11.0%	The variance is a combination of over-/under-recovery: 1. Licences and permits - Road and transport (over), due to an increase in applications for wayleave permits where the trenchless methodology has not been applied by contractors. 2. Learner and driver licences (under), due to fewer than planned applications received to date.	No corrective action required.
Agency services	13,221	11.2%	The over-recovery is due to licence renewal tariff increases as well as an increase in the number of renewals processed.	No corrective action required.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Transfers and subsidies	86,723	2.0%	The variance is a combination of over-/under-recovery. 1. Community Services & Health (under), mainly on ARV drugs, due to administrative issues at the Western Cape Government (WCG) resulting in delays in invoicing of expenditure accrued to date. 2. Finance (over), due to earlier than anticipated income realised in respect of the VAT portion on a number of USDG-funded projects currently in progress. 3. Human Settlements (over), due to Peoples Housing Process (PHP) payments made earlier than expected. 4. Transport (over), due to faster than anticipated progress on the Public Transport Marketing and Communication initiatives, as well as accelerated expenditure on the Automated Fair Collection (AFC) maintenance contract.	Issues with invoices from WCG are being resolved.
Other revenue	(10,111)	-2.2%	The variance is a combination of over-/under-recovery on various revenue elements within this category. 1. Collection charges recovered (over), due to higher than planned recovery to date resulting from improvements in debt management procedures and processes. 2. Development contribution/levy (over), as a result of the extent of property development in the City being higher than planned to date. 3. Hire of municipal staff (over), due to more Law Enforcement staff being hired for externally-funded events. 4. Camp/Resort fees and Admission fees (under), due to lower than anticipated demand for facilities during winter. 5. Service charges - infrastructure and facilities (over), due to incorrect posting to this element. 6. Building levies (under), where revenue is dependent on fluctuating property developments. 7. TCT - MyConnect card sales (under), due to lower than anticipated sales of MyCiTi EMV cards. 8. Bus fares - transit products (under), due to unprocessed fare system journals as well as the negative impact of bus driver strikes on MyCiTi services and related revenue. 9. Rezoning Fees (under), due to fewer than planned applications received to date.	Revenue is dependant on consumer demand. Outstanding journals will be processed in February 2019.
Gains on disposal of PPE	54,490	225.8%	The variance is the result of additional land sales recorded for the period to date resulting in non-alignment to the period budget.	No corrective action required.

Table SC1: 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 - Community Services & Health	(40,057)	-8.4%	The variance is a combination of over-/under-recovery. 1. Rental of facilities and equipment (under), due to lower than anticipated demand for sport and recreation facilities. 2. Transfers and subsidies - operating (under), as a result of under expenditure on ARV drugs due to administrative issues at WCG resulting in delays in invoicing expenditure. 3. Other revenue (under), mainly on: a) Camp/Resort/Admission fees, due to lower than anticipated utilisation of facilities and delays in opening the City's public swimming pools over the summer season. b) Service charges - infrastructure and facilities, due to fewer than planned vacant plots being cleared to date. 4. Transfers and subsidies - capital (under), due to slower than expected progress on the upgrade of cemetery projects as well as on the construction of the Strand and Heideveld ECD centres.	There is continuous engagement with Western Cape Government: Health Department on matters of expenditure and invoices to resolve these issues.
Vote 2 - Corporate Services	(5,295)	-13.4%	The variance reflects against: 1. Transfers and Subsidies : Government Grants - National (Conditional), mainly on: a) Programme Support Grant, due to expenditure being posted directly to the cost centre and not to the project resulting in no revenue recognition taking place. b) Infrastructure Skills Development Grant (ISDG), due to recruitment of graduates being behind schedule. 2. Service charges - infrastructure, due to two Broadband tenders that have not been awarded resulting in less revenue being generated. 3. Skills development levies, due to less than anticipated payments received to date.	Incorrect posting will be rectified in February 2019. Recruitment of graduates is being followed up with Recruitment & Selection department.
Vote 3 - Economic Opportunities & Asset Managemnt	64,544	60.9%	The over-recovery is a combination of over-/under-recovery, mainly on: 1. Rental of facilities and equipment (over), due to higher than planned market-related rental revenue received to date. 2. Gains on disposal of PPE (over), due to additional land sales recorded to date. 3. Indigent Relief (under), due to Indigent relief applications being lower than anticipated.	No corrective action required.
Vote 4 - Energy & Climate Change	(11,284)	-0.1%	The variance is a combination of over-/under-recovery. 1. Service charges Electricity revenue (under), due to periodic changes in consumption as a consequence of changing weather conditions as well as implementation of alternate energy sources. Variances on the different individual sales revenue elements are due to the continuous movement of consumers between the various tariffs as well as changes to the costs associated with the fixed charge as compared to the variable components of the tariff. 2. Transfers and subsidies - Capital (over), due to various electrification projects being ahead of plan.	No corrective action required.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 5 - Finance	154,449	1.6%	The over-recovery is mainly on: 1. Property Rates, due to account corrections and the real time valuation of properties. 2. Income forgone, due to more exemptions processed than initially anticipated. 3. Interest earned - external investments, due to higher than planned available cash balances during the period. 4. Agency income - Provincial, due to licence renewal tariff increases and an increase in the number of renewals processed to date. 5. Transfers and subsidies - operating, due to earlier than anticipated income realised in respect of the VAT portion on a number of USDG-funded projects currently in progress.	No corrective action required.
Vote 6 - Human Settlements	(31,552)	-6.4%	The variance is a combination of over-/under-recovery. 1. Rental of Facilities and equipment (under): a. Indigent Relief (over), due to higher than planned qualifying tenants of rental units; and b. Rental Fixed Assets (under), due to less than planned lease rental received from tenants occupying Council rental units. 2. Transfers and Subsidies - operating (Government Grants - Provincial) (over), due to payments being received earlier than expected on the Peoples Housing Process (PHP) projects as a result of faster than anticipated progress on these projects.	No corrective action required.
Vote 7 - Office of the City Manager	84	6086.3%	Immaterial variance.	-
Vote 8 - Safety & Security	209,821	26.6%	The variance is a combination of over-/under-recovery. 1. Fines, penalties and forfeits: a) Traffic fines (under), due to the reduction and withdrawal of fines by courts as well as fines not being paid. b) Traffic fines accruals (over), due to more than planned fines issued to date resulting from improved law enforcement measures put in place i.e. number of active cameras, road blocks etc. 2. Transfers and subsidies - operating (under), due to recoveries on externally-funded operating projects that must still be processed for the period. 3. Other Revenue: Hire of municipal staff (over), due to more Law Enforcement staff being hired for externally-funded events. 4. Licences and permits (under), mainly due to less than planned learner and driver licences applications received to date.	Outstanding entries to be processed during February 2019.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 9 - Spatial Planning & Environment	3,090	3.8%	The variance is a combination of over-/under-recovery. 1. Building Levies (under), due to the seasonal builder's holiday (December/January) resulting in less building activity over the period. 2. Service Charges (over), due to invoices raised for recovery of expenditure relating to invasive species control to be recovered from grant funding. Period budgets not aligned to actual transactions. 3. Rezoning Fees (under), due to fewer than planned applications received to date.	No corrective action required for over-recovery on revenue. Period budget provisions will be reviewed and amended where so identified.
Vote 10 - Transport	53,680	9.9%	The variance is a combination of over-/under-recovery. 1. Licences and permits: Road and transport (over), due to an increase in applications for wayleave permits where the trenchless methodology has not been applied by contractors. 2. Transfers and subsidies - operating (over), due to faster than anticipated progress on the Public Transport Marketing and Communication initiatives as well as the accelerated expenditure on the Automated Fair Collection (AFC) maintenance contract. 3. Other Revenue: a) Development levies and BICL (over), where revenue is dependant on property development, which fluctuates constantly and therefore difficult to predict accurately per month. b) TCT - MyConnect card sales (under), due to sale of MyCiTi EMV cards being less than planned. c) Bus fares - transit products (under), due to unprocessed fare system journals as well as the negative impact of bus driver strikes on MyCiTi services and related revenue. d) Service charges - infrastructure and facilities (under), due to December 2018 billings not yet processed. 4. Transfers and subsidies- capital (under), due to contractors at various projects vacating premises for security reasons resulting in delays.	Outstanding transactions to be processed during February 2019. Period budget provisions will be reviewed and amended where so identified.
Vote 11 - Urban Management	(567)	-0.4%	The variance is a combination of over-/under-recovery. 1. CIDs: Commercial (over), due to higher than planned revenue from CID levies, which is dependent on property valuations. 2. Other revenue (under): a) Recoupment: Telephone cost - staff, due to lower than planned cost recovery of telephone calls from ward councillors. b) Informal Trading Levy, where income received for Informal Trading permits issued is slightly lower than planned to date.	Periodic budget provisions will be reviewed and adjusted in line with actual trends where so identified. Corrective transactions to be processed during February 2019.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 12 - Water & Waste	1,028,164	23.6%	The variance is a combination of over-/under-recovery. 1. Service Charges - Water Revenue (R770 million over) and Sanitation Revenue (R111.5 million over). The City over-recovered on water and sanitation accruals during level 6 water restrictions in the first half of the year. It is worth mentioning that this was primarily caused by consumers exceeding restriction thresholds and being subjected to the punitive tariffs designed specifically to reduce consumption. Not all accruals are cash-backed and the funding models of the City allowed for impairment in this case. The City has lowered the restriction level to level 3 over the recent months. The level 3 restriction tariffs are noticeable less than level 6 restriction tariffs but there is allowance for additional (although limited) means of consumption. For example, consumers are able to water their gardens with a bucket or fill a swimming pool if a pool cover is in place (refer full restriction levels on the City's website). The level 3 restriction level relies on a higher consumption level to achieve a revenue target to sustain the cost of water and sanitation services. From analysis of the financial information it is clear that recent consumption has not increased to the level of the revenue target. This risk will be partially managed by the right-sizing of expenditure, which took place in the adjustments budget considered by Council in January 2019, and the utilisation of any cash revenue buffer that might have arisen from the application of the level 6 restriction tariffs. 2. Service Charges - Refuse Revenue (R37 million under), mainly on: a) Availability charges and refuse removal, due to the continuous development of vacant properties and fewer than anticipated consumers requesting refuse removal services. b) Disposal coupon fees, due to waste minimisation initiatives being implemented resulting in less waste at disposal facilities. c) Special Waste Fees, due to lower than anticipated quantities hazardous waste disposed of for the period. d) Builders Rubble Fees, due to lower than anticipated quantities of rubble disposed of for the period. 3. Refunds received prior years (over), where income relating to previous financial years was received in the current year. 4. Transfers & Subsidies - Capital (under): a) Water & Sanitation Services, where the following projects are not progressing as planned: (i) Bulk Water Augmentation Scheme: The design process progress is delayed, due to resource limitations and resources being re-assigned to the higher priority New Water Programme (ex Water Resilience/drought emergency); and (ii) Philippi Collector Sewer: Delays due to investigations on sewer line collapses, which has impacted on implementation of the project.	1. Consumption levels are monitored continuously. Financial modelling around the strategy for water provision during a time when consumer behaviour has changed is also done continuously. 2. Tender processes will be monitored in order to resolve issues and ensure timeous implementation in consultation with SCM. 3. The refuse removal contractor was given a three month period to rectify the situation and is currently being monitored. 4. Period budget provisions are reviewed on a continuous basis and will be amended where identified.

Table SC1: 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 - Community Services & Health	(94,525)	-5.0%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies, the impact of the internal filling of vacancies, slower than planned implementation of job creation projects and employment of seasonal staff who are mainly utilised during the summer season. 2. Finance charges - interest and penalties (over), due to payments of penalties based on the outcome of legal proceedings. 3. Other materials (under), a combination of over-/under expenditure, mainly on: a) Fuel (over), due to the higher than expected fuel prices during the first half of the financial year. b) G&D Vaccines and pharmaceutical supplies (under), due to delays in receipt of accounts from the Western Cape Government. 4. Contracted services (under), mainly on: a) Sport and recreation programmes (under), due to lower than planned expenditure incurred on sport and recreation programmes. b) Repairs and Maintenance - Electrical (under), due to maintenance being lower than planned and orders not yet settled at month end. c) Repairs and Maintenance - Gardening (over), due to more than planned services required as a result of the good rainfall over the last few months. 5. Other expenditure (under), mainly on: a) Electricity, due to outstanding Eskom invoices; b) Training, due to delays in roll-out of the 2019 Workplace Skills Plan; and c) Security services, due to outstanding PM orders.	The directorate currently has 385 vacancies in various stages of the recruitment and selection process; 441 posts were filled while 320 were terminated since the beginning of the financial year. Outstanding invoices will be paid as soon as received and issues are resolved.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 2 - Corporate Services	3,976	0.4%	The over expenditure is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Remuneration of Councillors (under), due to organisational changes resulting in some councillors being linked to and paid against the incorrect cost centres. 3. Depreciation & asset impairment (under), due to the lower capitalisation rate of assets, which is based on the progress of capital projects as well as delivery of moveable assets. A moratorium was placed on the capital program on dark fibre within the IS&T department. 5. Contracted services (over), a combination of over-/under expenditure, mainly on: a) Advisory services - communication (over), due to unplanned professional services for liaison with communities. b) Advisory services - research (over), due to actual expenditure incurred directly against the cost centre and not against the grant-funded project where the budget was provided. c) G&D advisory services research (over), due to the incorrect split between cost elements for the G&D budget resulting in misalignment of the budget and actual expenditure on the grant funded project d) R & M Contracted Services Building (over), due to incorrect allocation of budget against the various elements on repairs and maintenance resulting in misalignment of budget and actuals. e) Admin Support Staff (under), due to fewer labour broker staff required during this period. f) Medical staff (over), due to an unplanned arbitration award to a former employee of the City. f) Advisory services - project management (under), due to less project management services required for the period under review. g) R&M equipment (under), due to incorrect allocation of budget against the various elements on repairs and maintenance resulting in misalignment of budget and actuals. 6. Other expenditure (under), a combination of over-/under expenditure, mainly on: a) Bursaries (under), due to outstanding invoices from institutions. b) Training (over), due to more than anticipated training interventions for the period. c) Minor tools & Equipment (over), due to an incorrect general ledger account being used for actual expenditure incurred. d) Telecom services (over), due to period budget not being aligned to actual expenditure trend. e) Computer services - software licences (under), due to discontinuation of the Microsoft Enterprise Agreement and pending implementation of an alternative solution. f) Computer services - Specialised IT services (over), due to the payment of additional contractors required to provide IT services within the City as a result of the large number of IT support staff vacancies. g) Computer services - telecommunication (under), due to incorrect invoices being issued by the main supplier resulting in an outstanding Goods Received Notes (GRN's). h) Computer Services - Internet Charges (under), due to a reduction on internet rates. i) Advertising - Gifts & Promotional items (over), due to a higher demand for corporate merchandise. j) R&M specialised IT services (over), due to the incorrect allocation of budget against the various elements on repairs and maintenance resulting in misalignment of budget and actuals. k) G&D specialised IT services (under), due to an incorrect allocation of budget to this general ledger account.	The directorate had 261 vacancies as at 31 January 2019. The recruitment and selection process is ongoing; 232 positions were filled and 71 terminations processed from the beginning of the financial year. Allocation of councillors to the appropriate cost centres will be effected. Period budget provisions will be reviewed and amended where so identified, which will also resolve the overall overspending on the vote to date. Virements will be processed where required. Corrective transactions will be processed during February 2019. Issues are identified and outstanding matters will be investigated and resolved by the finance manager.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 3 - Economic Opportunities & Asset Managemnt	50,199	8.9%	The variance is a combination of over-/under expenditure on: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Depreciation & asset impairment (under), due to delays or postponement in acquisition/construction of assets resulting in assets being capitalised later than planned. 3. Finance Charges (over), due to misalignment of period budget provisions relating to Finance Leases. 4. Other materials: R&M - Material general and consumables (over), due to unplanned expenditure during this period. 5. Contracted services (under), a combination of over-/under expenditure, on: a) Advisory services: Project Management and Research & Advisory (under), due to contractors working fewer than planned hours over the festive period; b) Contractors: Service of Vehicles (under), due to less work required than initially anticipated; c) Contractors: Building (under), due to the period budget not being aligned to the actual trend of expenditure incurred; d) R&M - Contracted services: Maintenance of equipment & Electrical (under), due to less unplanned and unforeseen equipment and electrical failures; e) R&M - Contracted services building (under), due to less than planned work performed during the festive season as building rehabilitation programmes are now on track; f) Outsourced Services - Cleaning costs (over), due to cleaning cost being higher than anticipated for the period; and g) Outsourced Services - Security Services (over), due to higher than anticipated demand for security services at Council-owned facilities. 6. Transfers and Subsidies (over), due to periods budgets being misaligned to the actual expenditure incurred. 6. Other expenditure: Books and Periodicals (under), due to the additional budget that was incorrectly captured against this general ledger account during the January 2019 adjustments budget.	The directorate had 163 vacancies as at 31 January 2019. The recruitment and selection process is ongoing; 61 positions were filled and 35 terminations processed from the beginning of the financial year. Periodic budget provisions will be reviewed and amended where so identified. This will also resolve the overspending reflected on the vote to date. Virements will be actioned where budget provisions need to be corrected.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 4 - Energy & Climate Change	(54,663)	-0.9%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk purchases (over), where the monthly budget provision is based on historical trends and differs from the current consumption trend. Though current trends indicate over expenditure, budget provision is sufficient for the remainder of the financial year. 3. Materials (under), due to lower than planned demand for materials and the unforeseen fuel price fluctuations. 4. Contracted Services (under), a) Consultants and Professional services: i) AS Occupation health, due to delays in finalisation of the dates on which occupational health services will be performed. ii) AS Project management, due to downscaling on utilisation of external project management resources. iii) AS Research, within the Sustainable Energy Market department, which is not yet fully operational. b) R&M Contracted, due to maintenance of public lighting being performed in-house as a result of departmental restructuring. c) Security Services, due to delays in monthly security contract payments managed by the Security Services department. d) CS Meter Management, due to less than planned contracted meter readings performed during the period under review. e) Outsource Services, due to less than planned expenditure for clearing substation grounds and buildings at depot level done periodically. 5. Other Expenditure (under): a) Connection Fee, due to misalignment of the period budget with actuals as Eskom connection fees are only payable in June 2019. b) Training, due to delays in tender approvals for specialised technical training service providers. c) Advertising, due to provisions made for load shedding communications, which are not required as yet.	The directorate currently has 315 vacancies at various stages of the recruitment and selection process; 110 posts were filled while 40 were terminated since the beginning of the financial year. Alignment of the period budget with actual expenditure will be undertaken where so identified.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 5 - Finance	(90,785)	-5.4%	The under expenditure is mainly on: 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Finance Charges, due to fewer than planned external loans being taken up resulting in less interest being paid. 3. Contracted Services, mainly on consultants and professional services, due to misalignment of the period budget with the actual expenditure as this category is demand driven. 4. Transfers and Subsidies, mainly on grants and sponsorships, due to lower than planned expenditure incurred to date. 5. Other Expenditure mainly on: a) Bank Charges, which are lower than planned as result of a change of the City's official banker; b) Insurance premiums (Unicity), which are aligned to departmental structures and requirements and varies from time to time making it difficult to plan per monthly cycles; c) Investment management fees, which are lower than planned, due to unprocessed invoices for January 2019, as well as newly negotiated fund management fees; d) Fire & Allied peril claims, due to the period budget being misaligned with the actual trend of ad-hoc claims; and e) Computer services network and Specialised Information Technology services, due to misalignment of the period budget provision with the actual demand for services.	The directorate currently has 164 vacancies in various stages of the recruitment and selection process; 125 posts were filled while 40 were terminated since the beginning of the financial year. Alignment of the period budget with actual expenditure will be undertaken where so identified.
Vote 6 - Human Settlements	(22,128)	-2.8%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to: a) The turnaround time in filling vacancies and the impact of the internal filling of vacancies; and b) Wages - Mayor's Job Creation Project (MJCP), due to late appointment of EPWP staff as a result of the late award of the inoculation contract. 2. Debt Impairment (under), due to processing of transactions for the period still to be done. 3. Materials (over), due to an increase in the demand for Fire Kits as a results of the number of informal dwelling structures that were burned down. 4. Contracted services (under), a combination of over-/under expenditure, on: a) R&M (over), due to more than anticipated repairs and maintenance performed at Council rental units; and b) Contractors Other (under), due to the longer than anticipated evaluation process of top structure projects via the Provincial Framework Agreement. 5. Transfers and Subsidies (over), due to higher than planned expenditure on Peoples Housing Project (PHP) payments as Top Structure projects are progressing ahead of schedule. 6. Other expenditure - Subsidy on Home Owners redemption (under), due to the incorrect posting of actuals related to the Enhanced Extended Discount Benefit Scheme (EEDBS) grant payments provided to qualifying occupants of housing units. This was previously funded from the Housing Fund (operating budget) and is now funded from the Human Settlement Development Grant (HSDG).	The directorate currently has 212 vacancies in various stages of the recruitment and selection process; 49 posts were filled while 32 were terminated since the beginning of the financial year. Alignment of the period budget with actual expenditure will be undertaken where so identified. Journal entries will be processed to move actuals to the HSDG grant on a monthly basis.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 7 - Office of the City Manager	(10,195)	-8.6%	The variance reflects against: 1. Employee Costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Councillors Remuneration, due to increases only approved by Council on 31 January 2019. 3. Advisory Services - Project Management & Legal Cost - Legal advice and Litigation (under), due to misalignment of the period budget provision with the actual trend after additional funding was allocated in the January 2019 adjustments budget.	The directorate had 31 vacancies as at 31 January 2019. The recruitment and selection process is ongoing; 28 positions were filled and 4 terminations processed from the beginning of the financial year. Periodic budget provisions will be revised and adjusted in line with actual expenditure trend where so identified. Councillor increases to be paid out in February 2019.
Vote 8 - Safety & Security	(44,926)	-2.38%	The variance is a combination of over-/under expenditure on: 1. Employee related costs (over), due to the increased demand for overtime as a result of more service delivery and strike action over the festive season as well as additional deployment of officers to beaches and City-wide. 2. Contracted services (under), due to outstanding invoices for fire-related costs and animal care services. Delays in finalising the MOA for fire services further contributed to this variance. 3. Transfers and subsidies (under), due to contracts not finalised and outstanding information required from beneficiaries before payments can be processed for the City's Section 80 events sponsorships. 4. Other expenditure (under), mainly on: a) Commission - revenue, due to actual commission being lower than planned as the fines collected were less than planned; and b) Operating Leases, due to outstanding invoices and misalignment of periodic budget provisions with actual trends.	The directorate had 499 vacancies and a vacancy rate of 89.37% as at 31 January 2019. The recruitment and selection process is ongoing; 188 positions were filled and 95 terminations processed from the beginning of the financial year. Periodic budget provisions will be revised and adjusted in line with actual expenditure trend where so identified.
Vote 9 - Spatial Planning & Environment	(8,880)	-2.8%	The variance is a combination of over-/under expenditure on: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the internal filling of vacancies. 2. Contracted Services (over), due to the Kader Asmal EPWP project being ahead of schedule. 3. Other expenditure (under), due to misalignment of the period budget provision with the actual expenditure requirements as this provision was previously centralised under the Transport and Urban Development Authority directorate.	The directorate had 105 vacancies and a vacancy rate of 86.97% as at 31 January 2019. The recruitment and selection process is ongoing; 30 positions were filled and 25 terminations processed from the beginning of the financial year. Periodic budget provisions will be revised and adjusted in line with actual expenditure trends.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 10 - Transport	36,173	2.2%	The variance is a combination of over-/under expenditure on various items. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Depreciation (over), due to the earlier than anticipated acquisition of assets, which resulted in assets being brought to use earlier resulting in higher depreciation charges to date. 3. Other materials (under), combination of over-/under expenditure, mainly on: a) R&M Materials general (under), due to delays in acquiring material for traffic signals maintenance; and b) Fuel (over), due to higher than planned consumption as well as fluctuations in the fuel price. 4. Contracted services (over), combination of over-/under expenditure, mainly on: a) G&D Contracted Services (over), due to higher than anticipated expenditure on the automated fair collection (AFC) maintenance contract; and b) Transportation services - people (under), due to invoices iro October 2018 to December 2018 being disputed. 5. Other expenditure (over), mainly on: a) Computer Services Network, due to Roads district offices being re-furnished in line with Corporate standards; b) Computer services - software licences, due to pre-payment of half of the Transport SAP licence for the year; and c) Hire of vehicles, due to the increase in hire of specialised vehicles for maintenance of stormwater infrastructure.	The directorate has 305 vacancies in various stages of the recruitment and selection process; 83 posts were filled while 55 were terminated since the beginning of the financial year. Outstanding invoices will be paid as soon as received and issues resolved. Project managers together with the support of the finance manager is continuously engaging with SCM to mitigate and resolve procurement issues that may cause potential delays. Periodic budget provisions will be revised and adjusted in line with actual expenditure trends, where so identified, and this will also resolve the issue of the overall over expenditure on the vote for the period to date.
Vote 11 - Urban Management	(22,295)	-5.2%	The variance is a combination of over-/under expenditure: 1. Employee Costs (under): a) Salaries and Wages, due to the turnaround time of filling of vacant positions and the impact of the internal filling of vacancies. b) Wages: MJCP, due to challenges with the appointment of staff from the jobseekers database. 2. Remuneration of Councillors (under), due to the increase in respect of Councillor remuneration only being approved by Council on 31 January 2019. 3. Finance Charges - Operating Leases (under), due to termination of the lease agreement of office space in the Standard Bank Building on the Foreshore resulting in less than planned expenditure. 4. Other expenditure (over) on: a) Allowances - Ward Forum Members, due to the periodic budget provisions not being aligned to the actual trend of ward forum member payments to date; and b) Telecommunication-Cell phone subscription, due to the increased requirement for services resulting in the misalignment of actual expenditure versus the periodic budget provisions.	The directorate had 47 vacancies as at 31 January 2018. The recruitment and selection process is ongoing; 21 positions were filled and 14 terminations processed from the beginning of the financial year. Periodic budget provisions to be reviewed and adjusted where so required. Savings realised will be utilised to cover the expenditure on other line items. Virements to be processed where so identified. Councillor increases to be paid out in February 2019.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Water & Waste	(18,907)	-0.5%	The variance is a combination of over-/under expenditure. - Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. - Bulk Purchases - Water (under): - Raw Water, due to a one-month lag between payments as a result of the different cut-off dates between the City and the Department of Water & Sanitation resulting in January 2019 invoices still being outstanding. - Bulk Water Levy, due to outstanding invoices for January 2019. - Bulk Water - Desalination, due to water being produced at a slower rate than originally anticipated as well as contractor not submitting invoices timeously. - Other Materials (under), a combination of over-/under expenditure, on: - Chemicals (under), due to the continuous lower demand and water usage resulting in less chemicals being needed. - Cleansing Related Costs (under), where the current requirement for refuse bags is lower than planned. - Fuel (over), due to the unanticipated increase in fuel price and consumption. Fuel bunkers at disposal facilities are being replaced resulting in fuel being transported at an additional cost. - Contracted Services (under), a combination of over-/under expenditure, on: - Chipping (over), due to more than anticipated volumes of green waste being disposed of at drop-off facilities; - Haulage (under), due to lower than planned volumes of waste being generated in informal settlements resulting in less waste being transported to landfill sites; - R&M (under), due to the majority of R&M requirements being re-active in nature and difficult to plan accurately per monthly cycles; - Sewerage services (under), due to lower than planned expenditure for services rendered in informal settlements; - Meter Management (under), due to more favourable tender prices than budgeted for; - Contracted services - MJCP (under), due to delays in finalisation of MJCP contracts and appointment of workers; - Refuse removal (over), due to higher than planned cost for refuse removal in the Helderberg area; - Litter Picking and Street Cleaning (under), due to lower than planned cost for street cleaning and litter picking; - Professional services - Engineering (under), due to delays experienced during the Supply Chain process resulting in lower than planned expenditure; - Advisory Services - Project Management and Research (under), due to lower than planned demand for services; - Relief Drivers (under), due to delays in the appointment of EPWP staff resulting in fewer drivers being appointment; and - Administrative and Support Staff (over), due to unforeseen appointment of labour broker staff during the festive season to replace the EPWP staff that did not show up for work. - Other Expenditure (under): - Hire of LDV and Cars, due to lower than planned demand as well as delays experienced in hiring heavy equipment; - Electricity, due to lower than planned demand for water being pumped by pump stations as a result of the drought and consequential water restrictions; - Water Research Levy, due to outstanding invoices from the Department of Water & Sanitation; and - Training, due to the misalignment of periodic budget provisions with the actual trend of expenditure relating to training initiatives and learnership.	The directorate has 1 028 vacancies in various stages of the recruitment and selection process. The recruitment and selection process is ongoing; 424 vacancies were filled and 195 posts were terminated since the beginning of the financial year. Periodic budget provisions will be reviewed and amended where so required. Budget provisions on cost elements are reviewed continuously and virements will be processed to address operational requirements, where so required.

Table SC1: 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	(265,963)	-3.8%	The variance is mainly due to: 1. The turnaround time of filling vacancies; 2. The internal filling of vacant positions; and 3. The appointment of seasonal workers and temporary staff, which is dependent on seasonal requirements as and when departments require additional staff.	The City had 3 515 vacancies as at 31 January 2019; 1 713 positions were filled (867 internal and 925 external) with 926 terminations processed from 1 July 2018. The filling of vacancies is on-going and seasonal staff are appointed as and when required.
Remuneration of councillors	(9,355)	-9.3%	The annual increase in councillor allowances has not yet been implemented as it was only approved at Council on 31 January 2019.	Councillor increases to be paid out in February 2019.
Debt impairment	326,480	23.3%	The variance is due to misalignment of the actual provisions processed and the monthly budget provisions.	The budget for the Bad Debt Provisions was adjusted in the January 2019 adjustments budget. The monthly journals will be adjusted to reflect the correct allocation as per the budget provisions.
Depreciation & asset impairment	(28,160)	-1.7%	The under expenditure is due to the capitalisation rate of assets and delays/postponement in acquisition of assets resulting in assets being capitalised later than planned.	No corrective action required.
Finance charges	(36,740)	-7.4%	The under-expenditure is due to fewer than planned external loans being taken up.	No corrective action required.
Bulk purchases	(20,093)	-0.4%	The variance is a combination of over-/under expenditure and reflects on the following categories: 1. Electricity Bulk purchases (over), where monthly budget provisions are based on historical trends and differs from the current consumption trend. Though current trends indicate over expenditure, budget provision is sufficient for the remainder of the financial year. 2. Bulk Purchases - Water (under): a) Raw Water, due to a one-month lag between payments as a result of the different cut-off dates between the City and the Department of Water & Sanitation resulting in January 2019 invoices still being outstanding. b) Bulk Water Levy, due to outstanding invoices for January 2019. c) Bulk Water - Desalination, due to water being produced at a slower rate than originally anticipated as well as contractor not submitting invoices in time.	Monthly budget provisions will be reviewed and amended where so identified.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Other materials	(5,717)	-0.8%	The variance is a combination of over-/under expenditure. 1. Fuel (over), due to higher than anticipated demand for fuel and the continuous fluctuation in fuel prices. 2. Chemicals (under), due to the continuous lower demand and water usage. 3. Grant funded - Vaccines and pharmaceutical supplies (under), due to delays in receiving accounts from the Western Cape Government. 4. Cleansing Related Costs (under), where the current requirement for refuse bags is lower than planned. 4. R&M - Materials (over), due to the higher than planned demand for materials on unforeseen and unplanned maintenance work. 5. Material general and consumables (over), due to higher than planned demand for fire kits to replace structures destroyed by fires in informal settlement areas.	Periodic budget provisions will be reviewed and amended where so identified. Virements will be processed where required.
Contracted services	(189,204)	-6.7%	The variance is a combination of over-/under expenditure. 1. Advisory services – communication (R6.4 million over), due to unanticipated professional services required for liaison with communities. 2. Transportation services - people (R69.4 million under), due to invoices in respect of October 2018 to December 2018 being disputed with service provider(s) as well as the impact of the recent bus driver's strike. 3. Recreation, sport and social development programmes (R13.1 million under), due to lower than planned expenditure incurred on sport and recreation programmes. 4. Chipping (R6.7 million over), due to an increase in green waste being disposed of at drop-off facilities. 6. Haulage (R5 million under), due to lower than planned waste being generated in informal settlements resulting in less waste being transported to landfill sites. 7. R&M - Contracted services building (R14 million over), due to higher than anticipated volumes of notifications at Housing Rental Units. 8. Advisory services - Project management (R16.8 million under), due to less project management services needed for the period under review. 9. Contracted services – Mayor's Job Creation Projects (R12.5 million under), due to delays in finalisation of contracts and appointment of workers. 10. R&M gardening (R41.3 million over), due to a higher demand for services as a result of the good rainfall over the last few months. 11. Refuse removal (R9.3 million over), where the cost of external refuse removal contractors is slightly more than planned to date. 12. Litter picking and street cleaning (R18 million under), due to lower than planned cost for street cleaning and litter picking. 13. R&M equipment (R44.6 million under), due to a lower than planned demand for repairs and maintenance of equipment. 14. Relief Drivers (R6.4 million under), due to delays in the appointment of EPWP staff resulting in fewer drivers being appointed to date.	Periodic budget provisions will be reviewed and amended where so identified. Virements will be processed where required. Issues identified are in the process of being resolved and payments will be processed on receipt of correct invoices.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Transfers and subsidies	59,930	37.8%	The over expenditure is mainly within the following directorates: 1. Human Settlements, due to higher than planned expenditure on Peoples Housing Project (PHP) payments as Top Structure projects are progressing ahead of schedule. 2. Economic Opportunities & Asset Management, due to earlier than planned payments of sponsorships and grants to the following beneficiaries: Cape Town Tourism, Cape Clothing & Textile Cluster, Cape Innovation Technology Initiative, GreenCape, Cape Craft & Design Institute, Cape Town Fashion Council, Western Cape Economic Development Partnership, BPESA Western Cape and Clotex.	Periodic budget provisions to be amended.
Other expenditure	(109,646)	-10.2%	The under expenditure is a combination of over-/under expenditure. 1. Subsidy on home-owners redemption (R7.2 million under), due to incorrect posting of actuals related to the Enhanced Extended Discount Benefit Scheme (EEDBS) grant payments provided to qualifying occupants of housing units. This was previously funded from the Housing Fund (operating budget) and is now funded from the Human Settlement Development Grant (HSDG). 2. Training and learner ships (R15.4 million under), mainly due to delays in the roll-out of training programmes and the prioritisation process currently underway. 3. Eskom Connection Fee (R10.6 million under), due to the misaligned period budget with actuals as Eskom connection fees are only payable in June 2019. 4. Bank charges (R11.7 million under), due to the change of the City's official banker resulting in lower banking fees. 5. Hire of LDV/cars (R11.5 million under), due to a lower demand for vehicles as well as tender issues experienced when hiring heavy equipment by the Centralised Fleet department. 6. Electricity (R9.5 million under), due to lower than planned demand of water being pumped by pump stations as a result of the drought and the consequential water restrictions. 7. Water research levy (R2 million under), due to outstanding invoices from the National Department of Water & Sanitation. 8. Commission - revenue sharing (R15.2 million under), due to payments being made one month in arrears and not being in line with periodic budget provision. 9. Telecommunication (R22.1 million under), due to an outstanding Goods Received Note (GRN) as a result of the incorrect invoice issued by the main supplier. 10. Insurance premium - Unicity (R8 million under), where premiums are linked to departmental structures and varying requirements and therefore difficult to plan per monthly cycles. 11. Indigent relief - Eskom reimbursement (R5.8 million under), due to actual payments being less than planned to date. 12. Levy-Skills development (R8 million over), due to higher than planned actual expenditure incurred for skills development levy payments, which are not aligned to the periodic budget provisions.	Expenditure trends are continuously monitored by finance managers. Periodic budget provisions will be reviewed and amended where so identified. Virements will be processed where so required.
Loss on disposal of PPE	1,535	0.9%	The variance is the result of unforeseen scrapping of assets that became obsolete.	The budget provision will be reviewed and virements processed, where required.

Table SC1: Material variance explanations for capital expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 1 - Community Services & Health	(12,234)	-10.8%	The directorate has a net negative variance due to slower than expected implementation of the following projects: 1. Manenberg Integrated: Project delayed due to poor contractor performance. 2. Construction of ECD - Strand & Heideveld: Delays due to community concerns and outstanding payment certificates. 3. IT Modernisation. Project delayed due to the absence of a corporate IT Consultant tender. The following projects are running ahead of schedule due to good contractor performance: 1. Irrigation: General Upgrade Project; 2. Metro South-East Cemetery Development; and 3. Social Services Facility Upgrade.	Project managers, together with the support of the finance manager/heads, will: a. Continually engage with SCM to mitigate and resolve procurement issues, which may cause potential delays in project implementation; b. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously; c. Engage with communities in order to mitigate community concerns raised; d. Identify challenges and process virements, where applicable, to ensure maximum capital spend at financial year-end; and e. Closely monitor the contractor responsible for the implementation of the Manenberg Integrated Project.
Vote 2 - Corporate Services	(25,563)	-25.2%	Variance is due to the following projects being behind schedule: 1. ERP Business Systems project: Delays in finalising priorities. 2. Enterprise monitoring and management solution project: Delays in delivery of hardware. 3. ERP Annual Disaster Recovery Growth: Delays in finalising the hardware configuration, which has now been finalised.	Most of the project spend will be completed in the second half of the financial year. Orders have now been placed, awaiting delivery. Further orders will be placed in February 2019.
Vote 3 - Economic Opportunities & Asset Managemnt	14,911	24.1%	The positive variance is due to fleet and plant that were delivered earlier than anticipated.	No corrective action required.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 4 - Energy & Climate Change	43,778	13.5%	The positive variance is as a result of good contractor performance, less community interference and more applications for replacement prepayment meters on the following projects: 1. System Equipment Replacement: South; 2. Electrification; 3. Prepayment Meter Replacement; 4. Optic Fibre Installations; and 5. Substation Protection Replacement.	There are on-going engagements with directors and project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and that corrective action is processed as and when required, to ensure maximum spend.
Vote 5 - Finance	(2,959)	-35.1%	1. Security at Cash Offices: Installation of CCTV cameras delayed, due to corporate tender not being in place yet. 2. Walk-in Centre - Table Bay Mall: Orders for equipment and cabling are delayed, due to the walk-in centre only opening in late March 2019.	1. Tender is in the process of being approved and orders will be place immediately thereafter.
Vote 6 - Human Settlements	(34,608)	-13.5%	The negative variance is due to slower than expected implementation of the following projects: 1. Urbanisation of Informal Settlements Programme: Delays in the replacement of expired term tender and the late award of the plumbing tender; 2. Asset Management Programme: Delays in the application for underground cabling clearance and changes to detailed design of staircases; and 3. Rental Stock Sub-Meters: Awaiting transversal use of identified and relevant tenders to be approved in order to proceed with orders.	1. The new term tender is currently in the evaluation stage of the SCM process and the new plumbing tender was awarded in November 2018. 2. The application for the underground cabling clearance was approved in January 2019. The appointment of the Community Liaison Officer (CLO) and tagging of staircase in this region have commenced in the interim. 3. Liaising with the relevant directorate on use of the transversal term tenders.
Vote 7 - Office of the City Manager	(336)	-34.5%	Orders for Furniture and IT equipment have been placed; awaiting delivery.	Balance of orders will be placed in February 2019 and March 2019.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 8 - Safety & Security	12,578	16.2%	Vehicles and equipment were delivered earlier than anticipated, due to stock availability in respect of the following projects: 1. Vehicles: Additional FY19; 2. Vehicles: Replacement FY19; 3. Specialised Vehicles FY19; and 4. CCTV Cameras - Subcouncil 13.	Project managers are committed to ensuring that all projects are on track by placing orders timeously and fast-tracking projects, where possible, to ensure that all funds are spent by the end of the financial year.
Vote 9 - Spatial Planning & Environment	(662)	-18.5%	Kruskal Avenue Development: The project was initially delayed, due to multiple clarifications that were needed during the procurement process thus delaying the award of the contract.	The appeals period ended in November 2018 and the site was handed over to the contractor in January 2019. Contractor is currently busy with site establishment and will expedite progress on this project.
Vote 10 - Transport	5,329	1.5%	Immaterial variance.	No remedial action required.
Vote 11 - Urban Management	(218)	-8.9%	Initial delays were experienced in obtaining approval to utilise the Economic Opportunities & Asset Management directorate's transversal term tenders to execute some of the projects.	Approval for the use of transversal term tenders has been obtained and the directorate is in the process of placing orders. Work to commence in February 2019. Project managers have confirmed that projects will be completed and funds spent by 30 June 2019.

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City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 12 - Water & Waste	38,295	5.5%	The directorate is slightly ahead in planned expenditure for the period under review. The main reasons are listed below at departmental level.	There are on-going engagements with directors and responsible project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action are processed timeously so as to ensure maximum spend. Remedial action required as indicated below.
Management: Water & Waste	59	191.82%	The positive variance is due to furniture and laptops that were delivered earlier than anticipated.	No remedial action required.
Solid Waste Management	(12,212)	-10.33%	The negative variance is due to slower than expected implementation of the following projects: 1. Retreat Drop-off: Initially delays as a result of delayed building plan approval; 2. Parow Depot Upgrade: Project delayed by inclement weather; and 3. Maitland Depot Upgrade: Project delayed by unforeseen corrective work required to the existing structure.	Fast-tracking projects by working on Saturdays to ensure work is completed on or before 30 June 2019.
Water & Sanitation Management	50,448	8.80%	The positive variance is due to good contractor performance on the following projects: 1. Table Mountain Group Aquifer (R42 million); 2. Zandvliet WWTW: Prim Treatment & Sludge (R7.4 million); and 3. Treated Effluent: Reuse & Infrastructure Upgrade FY19 (R5 million).	The budget provision of projects where expenditure is at risk will be transferred to projects, which can be brought forward or fast-tracked in the 2018/19 financial year.

Table SC1: Material variance explanations for cash flow

Description	YTD variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	32,367	0.6%	Immaterial variance.	-
Service charges	89,171	0.8%	Immaterial variance.	-
Other revenue	76,904	2.7%	Immaterial variance.	-
Government - operating	331,941	12.7%	Garnt income received ahead of schedule.	No remedial action required.
Government - capital	321,247	29.8%	Garnt income received ahead of schedule.	No remedial action required.
Interest	(6,038)	-1.2%	Immaterial variance.	-
Dividends	-	-		
Payments				
Suppliers and employees	(149,191)	0.8%	Immaterial variance.	-
Finance charges	3,223	-0.8%	Immaterial variance.	-
Transfers and Grants	-			
NET CASH FROM/(USED) OPERATING ACTIVITIES	(991,560)	-22.6%		
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	(771,765)	24.1%	Slower capital expenditure than originally expected.	No remedial action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(771,765)	24.1%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-			
Borrowing long term/refinancing	-			
Increase (decrease) in consumer deposits	-			
Payments				
Repayment of borrowing	-			
NET CASH FROM/(USED) FINANCING ACTIVITIES	-			

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	3.3%	4.0%	3.2%	3.4%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	45.2%	47.6%	7.5%	7.9%	7.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	32.5%	48.4%	36.7%	23.2%	36.7%
Gearing	Long Term Borrowing/ Funds & Reserves	187.4%	285.2%	124.3%	192.8%	124.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1.69	1.25	1.76	2.29	1.76
Liquidity Ratio	Monetary Assets/Current Liabilities	0.84	0.60	0.77	1.14	0.77
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.2%	19.9%	27.3%	27.7%	27.3%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	29.5%	32.8%	31.2%	27.0%	31.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.1%	9.9%	9.3%	2.7%	2.7%

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2018/19											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	429,346	215,198	228,225	337,124	300,245	255,357	1,080,191	1,530,802	4,376,489	3,503,719	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	747,058	79,081	47,191	38,118	26,297	16,651	63,760	193,497	1,211,653	338,323	-	-	
Receivables from Non-exchange Transactions - Property Rates	620,757	125,285	54,253	73,261	46,302	43,468	183,426	627,066	1,773,818	973,523	-	-	
Receivables from Exchange Transactions - Waste Water Management	179,490	65,975	55,495	79,963	68,259	58,677	249,933	620,582	1,378,374	1,077,413	-	-	
Receivables from Exchange Transactions - Waste Management	98,072	28,089	19,300	21,830	20,498	18,279	72,823	297,680	576,572	431,110	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	89,544	(5,590)	12,564	12,033	11,570	12,996	61,286	576,921	771,324	674,807	-	-	
Interest on Arrear Debtor Accounts	82,776	42,885	33,928	33,581	33,923	27,094	135,811	669,840	1,059,836	900,248	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
Other	48,377	(20,471)	(35,393)	(35,220)	(57,247)	(152,931)	(35,508)	(201,058)	(489,452)	(481,964)	-	-	
Total By Income Source	2,295,420	530,451	415,565	560,690	449,848	279,590	1,811,721	4,315,329	10,658,615	7,417,179	-	-	
2017/18 - totals only	2,695,567	252,459	165,943	117,021	160,540	216,117	680,574	4,351,828	8,640,050	5,526,080	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	116,067	33,204	15,479	(11,295)	(45,994)	(135,551)	30,782	23,948	26,641	(138,109)	-	-	
Commercial	1,224,607	135,776	53,728	77,430	41,869	34,277	123,343	360,649	2,051,679	637,568	-	-	
Households	1,070,446	358,100	357,160	490,402	450,915	380,021	1,634,379	3,876,891	8,618,314	6,832,608	-	-	
Other	(115,701)	3,371	(10,802)	4,152	3,057	844	23,217	53,842	(38,019)	85,112	-	-	
Total By Customer Group	2,295,420	530,451	415,565	560,690	449,848	279,590	1,811,721	4,315,329	10,658,615	7,417,179	-	-	

Table SC4 Monthly Budget Statement Aged Creditors

Description	Budget Year 2018/19									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	189,253	505	156	(2)	39	-	2,916	(11)	192,856	155,163
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	189,253	505	156	(2)	39	-	2,916	(11)	192,856	155,163

Table SC5 Monthly Budget Statement investment portfolio

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	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	101	Fixed	2019-02-15	459	7.20%	75,000	459	75,459
ABSA Bank	73	Fixed	2019-02-15	550	7.20%	90,000	550	90,550
ABSA Bank	85	Fixed	2019-02-27	554	7.25%	90,000	554	90,554
ABSA Bank	101	Fixed	2019-03-15	1,217	7.35%	195,000	1,217	196,217
ABSA Bank	112	Fixed	2019-03-27	534	7.40%	85,000	534	85,534
ABSA Bank	59	Fixed	2019-02-08	152	7.15%	25,000	152	25,152
ABSA Bank	78	Fixed	2019-02-28	61	7.22%	10,000	61	10,061
ABSA Bank	71	Fixed	2019-02-22	183	7.20%	30,000	183	30,183
ABSA Bank	94	Fixed	2019-03-22	309	7.28%	50,000	309	50,309
ABSA Bank	79	Fixed	2019-03-08	214	7.20%	35,000	214	35,214
ABSA Bank	67	Fixed	2019-03-01	213	7.16%	35,000	213	35,213
ABSA Bank	91	Fixed	2019-03-29	124	7.28%	20,000	124	20,124
ABSA Bank	91	Fixed	2019-03-29	216	7.28%	35,000	216	35,216
ABSA Bank	91	Fixed	2019-04-05	114	7.40%	20,000	114	20,114
ABSA Bank	37	Fixed	2019-02-15	45	7.15%	10,000	45	10,045
ABSA Bank	36	Fixed	2019-02-15	65	7.15%	15,000	65	15,065
ABSA Bank	90	Fixed	2019-04-15	51	7.30%	15,000	51	15,051
ABSA Bank	90	Fixed	2019-04-15	119	7.30%	35,000	119	35,119
ABSA Bank	90	Fixed	2019-04-15	136	7.30%	40,000	136	40,136
ABSA Bank	90	Fixed	2019-04-15	68	7.30%	20,000	68	20,068
ABSA Bank	89	Fixed	2019-04-15	96	7.30%	30,000	96	30,096
ABSA Bank	95	Fixed	2019-04-26	55	7.30%	25,000	55	25,055
ABSA Bank	94	Fixed	2019-04-26	40	7.30%	20,000	40	20,040
ABSA Bank	85	Fixed	2019-04-18	27	7.25%	15,000	27	15,027
ABSA Bank	81	Fixed	2019-04-15	56	7.25%	35,000	56	35,056
ABSA Bank	91	Fixed	2019-04-26	56	7.28%	40,000	56	40,056
ABSA Bank	88	Fixed	2019-04-26	32	7.27%	40,000	32	40,032
ABSA Bank	30	Fixed	2019-02-28	15	7.10%	25,000	15	25,015
ABSA Bank	59	Fixed	2019-03-29	15	7.20%	25,000	15	25,015
ABSA Bank	75	Fixed	2019-04-15	10	7.25%	25,000	10	25,010
ABSA Bank	74	Fixed	2019-04-15	6	7.30%	30,000	6	30,006
ABSA Bank	104	Fixed	2019-05-15	17	7.40%	85,000	17	85,017
Firststrand	73	Fixed	2019-02-15	549	7.18%	90,000	549	90,549
Firststrand	85	Fixed	2019-02-27	552	7.22%	90,000	552	90,552
Firststrand	101	Fixed	2019-03-15	1,328	7.27%	215,000	1,328	216,328
Firststrand	112	Fixed	2019-03-27	533	7.38%	85,000	533	85,533
Firststrand	59	Fixed	2019-02-08	152	7.17%	25,000	152	25,152
Firststrand	78	Fixed	2019-02-28	61	7.22%	10,000	61	10,061
Firststrand	71	Fixed	2019-02-22	184	7.22%	30,000	184	30,184
Firststrand	94	Fixed	2019-03-22	309	7.27%	50,000	309	50,309
Firststrand	79	Fixed	2019-03-08	215	7.22%	35,000	215	35,215
Firststrand	67	Fixed	2019-03-01	335	7.17%	55,000	335	55,335
Firststrand	93	Fixed	2019-04-05	717	7.27%	120,000	717	120,717

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City of Cape Town: FMR - Annexure A (January 2019)

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 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Days							
Firststrand	37	Fixed	2019-02-15	67	7.10%	15,000	67	15,067
Firststrand	36	Fixed	2019-02-15	64	7.10%	15,000	64	15,064
Firststrand	89	Fixed	2019-04-15	96	7.27%	30,000	96	30,096
Firststrand	95	Fixed	2019-04-26	121	7.27%	55,000	121	55,121
Firststrand	94	Fixed	2019-04-26	40	7.25%	20,000	40	20,040
Firststrand	85	Fixed	2019-04-18	36	7.22%	20,000	36	20,036
Firststrand	81	Fixed	2019-04-15	47	7.22%	30,000	47	30,047
Firststrand	91	Fixed	2019-04-26	56	7.27%	40,000	56	40,056
Firststrand	88	Fixed	2019-04-26	40	7.27%	50,000	40	50,040
Firststrand	30	Fixed	2019-02-28	15	7.09%	25,000	15	25,015
Firststrand	59	Fixed	2019-03-29	15	7.18%	25,000	15	25,015
Firststrand	75	Fixed	2019-04-15	10	7.23%	25,000	10	25,010
Firststrand	74	Fixed	2019-04-15	7	7.20%	35,000	7	35,007
Firststrand	7	Fixed	2019-02-07	8	6.92%	40,000	8	40,008
Firststrand	104	Fixed	2019-05-15	10	7.27%	50,000	10	50,010
Investec Bank	101	Fixed	2019-02-15	214	7.20%	35,000	214	35,214
Investec Bank	73	Fixed	2019-02-15	496	7.30%	80,000	496	80,496
Investec Bank	85	Fixed	2019-02-27	437	7.35%	70,000	437	70,437
Investec Bank	112	Fixed	2019-03-27	256	7.55%	40,000	256	40,256
Investec Bank	59	Fixed	2019-02-08	62	7.25%	10,000	62	10,062
Investec Bank	71	Fixed	2019-02-22	92	7.25%	15,000	92	15,092
Investec Bank	94	Fixed	2019-03-22	157	7.40%	25,000	157	25,157
Investec Bank	79	Fixed	2019-03-08	93	7.30%	15,000	93	15,093
Investec Bank	67	Fixed	2019-03-01	154	7.25%	25,000	154	25,154
Investec Bank	91	Fixed	2019-03-29	62	7.35%	10,000	62	10,062
Investec Bank	91	Fixed	2019-04-05	56	7.35%	10,000	56	10,056
Investec Bank	90	Fixed	2019-04-15	223	7.35%	65,000	223	65,223
Investec Bank	90	Fixed	2019-04-15	51	7.35%	15,000	51	15,051
Investec Bank	90	Fixed	2019-04-15	68	7.35%	20,000	68	20,068
Investec Bank	89	Fixed	2019-04-15	48	7.35%	15,000	48	15,048
Investec Bank	95	Fixed	2019-04-26	22	7.40%	10,000	22	10,022
Investec Bank	94	Fixed	2019-04-26	20	7.40%	10,000	20	10,020
Investec Bank	85	Fixed	2019-04-18	18	7.35%	10,000	18	10,018
Investec Bank	81	Fixed	2019-04-15	16	7.35%	10,000	16	10,016
Investec Bank	91	Fixed	2019-04-26	28	7.40%	20,000	28	20,028
Investec Bank	88	Fixed	2019-04-26	16	7.35%	20,000	16	20,016
Investec Bank	59	Fixed	2019-03-29	12	7.30%	20,000	12	20,012
Investec Bank	75	Fixed	2019-04-15	6	7.20%	15,000	6	15,006
Investec Bank	74	Fixed	2019-04-15	6	7.30%	30,000	6	30,006
Investec Bank	104	Fixed	2019-05-15	7	7.50%	35,000	7	35,007
Nedbank	197	Fixed	2019-04-30	1	7.75%	165	1	166
Nedbank	101	Fixed	2019-02-15	431	7.25%	70,000	431	70,431
Nedbank	73	Fixed	2019-02-15	562	7.35%	90,000	562	90,562
Nedbank	85	Fixed	2019-02-27	562	7.35%	90,000	562	90,562
Nedbank	101	Fixed	2019-03-15	1,131	7.40%	180,000	1,131	181,131
Nedbank	112	Fixed	2019-03-27	510	7.50%	80,000	510	80,510
Nedbank	59	Fixed	2019-02-08	155	7.30%	25,000	155	25,155
Nedbank	71	Fixed	2019-02-22	187	7.35%	30,000	187	30,187
Nedbank	70	Fixed	2019-02-22	375	7.35%	60,000	375	60,375

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 2019)

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 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Days							
Nedbank	94	Fixed	2019-03-22	314	7.40%	50,000	314	50,314
Nedbank	79	Fixed	2019-03-08	218	7.35%	35,000	218	35,218
Nedbank	67	Fixed	2019-03-01	186	7.30%	30,000	186	30,186
Nedbank	67	Fixed	2019-03-01	310	7.30%	50,000	310	50,310
Nedbank	84	Fixed	2019-03-22	156	7.35%	25,000	156	25,156
Nedbank	84	Fixed	2019-03-22	156	7.35%	25,000	156	25,156
Nedbank	81	Fixed	2019-03-22	218	7.35%	35,000	218	35,218
Nedbank	93	Fixed	2019-04-05	181	7.35%	30,000	181	30,181
Nedbank	91	Fixed	2019-04-05	113	7.35%	20,000	113	20,113
Nedbank	91	Fixed	2019-04-05	141	7.35%	25,000	141	25,141
Nedbank	37	Fixed	2019-02-15	113	7.20%	25,000	113	25,113
Nedbank	36	Fixed	2019-02-15	108	7.20%	25,000	108	25,108
Nedbank	87	Fixed	2019-04-12	51	7.35%	15,000	51	15,051
Nedbank	87	Fixed	2019-04-12	51	7.35%	15,000	51	15,051
Nedbank	87	Fixed	2019-04-12	68	7.35%	20,000	68	20,068
Nedbank	89	Fixed	2019-04-15	97	7.35%	30,000	97	30,097
Nedbank	95	Fixed	2019-04-26	133	7.35%	60,000	133	60,133
Nedbank	94	Fixed	2019-04-26	40	7.35%	20,000	40	20,040
Nedbank	85	Fixed	2019-04-18	27	7.30%	15,000	27	15,027
Nedbank	81	Fixed	2019-04-15	48	7.30%	30,000	48	30,048
Nedbank	91	Fixed	2019-04-26	35	7.35%	25,000	35	25,035
Nedbank	88	Fixed	2019-04-26	36	7.30%	45,000	36	45,036
Nedbank	30	Fixed	2019-02-28	15	7.10%	25,000	15	25,015
Nedbank	59	Fixed	2019-03-29	15	7.25%	25,000	15	25,015
Nedbank	75	Fixed	2019-04-15	10	7.30%	25,000	10	25,010
Nedbank	74	Fixed	2019-04-15	6	7.30%	30,000	6	30,006
Nedbank	104	Fixed	2019-05-15	17	7.45%	85,000	17	85,017
Standard Bank	101	Fixed	2019-02-15	493	7.25%	80,000	493	80,493
Standard Bank	73	Fixed	2019-02-15	551	7.21%	90,000	551	90,551
Standard Bank	85	Fixed	2019-02-27	553	7.24%	90,000	553	90,553
Standard Bank	101	Fixed	2019-03-15	1,436	7.35%	230,000	1,436	231,436
Standard Bank	112	Fixed	2019-03-27	569	7.45%	90,000	569	90,569
Standard Bank	59	Fixed	2019-02-08	183	7.17%	30,000	183	30,183
Standard Bank	78	Fixed	2019-02-28	61	7.22%	10,000	61	10,061
Standard Bank	160	Fixed	2019-05-22	214	7.20%	35,000	214	35,214
Standard Bank	94	Fixed	2019-03-22	340	7.28%	55,000	340	55,340
Standard Bank	79	Fixed	2019-03-08	245	7.22%	40,000	245	40,245
Standard Bank	67	Fixed	2019-03-01	214	7.19%	35,000	214	35,214
Standard Bank	84	Fixed	2019-03-22	123	7.24%	20,000	123	20,123
Standard Bank	84	Fixed	2019-03-22	277	7.24%	45,000	277	45,277
Standard Bank	81	Fixed	2019-03-22	491	7.23%	80,000	491	80,491
Standard Bank	91	Fixed	2019-04-05	141	7.35%	25,000	141	25,141
Standard Bank	37	Fixed	2019-02-15	90	7.13%	20,000	90	20,090
Standard Bank	36	Fixed	2019-02-15	86	7.13%	20,000	86	20,086
Standard Bank	87	Fixed	2019-04-12	135	7.25%	40,000	135	40,135

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City of Cape Town: FMR - Annexure A (January 2019)

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 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Days							
Standard Bank	87	Fixed	2019-04-12	84	7.25%	25,000	84	25,084
Standard Bank	89	Fixed	2019-04-15	79	7.25%	25,000	79	25,079
Standard Bank	95	Fixed	2019-04-26	76	7.25%	35,000	76	35,076
Standard Bank	94	Fixed	2019-04-26	40	7.28%	20,000	40	20,040
Standard Bank	85	Fixed	2019-04-18	44	7.21%	25,000	44	25,044
Standard Bank	81	Fixed	2019-04-15	47	7.21%	30,000	47	30,047
Standard Bank	91	Fixed	2019-04-26	55	7.23%	40,000	55	40,055
Standard Bank	88	Fixed	2019-04-26	40	7.22%	50,000	40	50,040
Standard Bank	30	Fixed	2019-02-28	15	7.13%	25,000	15	25,015
Standard Bank	59	Fixed	2019-03-29	15	7.23%	25,000	15	25,015
Standard Bank	75	Fixed	2019-04-15	10	7.05%	25,000	10	25,010
Standard Bank	74	Fixed	2019-04-15	7	7.25%	35,000	7	35,007
Standard Bank	7	Fixed	2019-02-07	9	6.83%	50,000	9	50,009
Standard Bank	104	Fixed	2019-05-15	9	7.35%	45,000	9	45,009
ABSA Bank Call		Call		998	6.75%	209,126	(44,002)	165,124
Firststrand Bank Call		Call		1,642	6.50%	261,646	24,996	286,642
Investec Bank Call		Call		404	6.55%	125,597	(65,193)	60,404
Standard Bank Call		Call		817	6.50%	175,976	(35,159)	140,817
Nedbank current account		Current account		450	6.55%	157,941	(80,595)	77,346
Fund Managers						5,324,466	38,027	5,362,493
Liberty, RMB and Nedbank sinking fund						833,955	20,521	854,476
Cash in transit						19,139	(10,268)	8,872
External deposits						63,403	–	63,403
TOTAL INVESTMENTS AND INTEREST				31,819		13,361,414	(124,164)	13,237,250

Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	502,330	3,264,482	3,451,761	203,944	164,806	39,138	23.7%	3,264,482
Equitable share	—	2,574,650	2,574,650	—	—	—	—	2,574,650
Finance Management grant	1,050	1,000	1,000	748	583	165	28.2%	1,000
Urban Settlements Development Grant	49,009	204,792	224,495	13,024	17,701	(4,677)	-26.4%	204,792
Energy Efficiency and Demand Side Management Grant	186	600	700	153	111	42	37.8%	600
Department of Environmental Affairs and Tourism	6,236	—	—	—	—	—	0.0%	—
Expanded Public Works Programme	13,783	23,266	23,266	9,923	6,000	3,923	65.4%	23,266
Integrated City Development Grant	(4,933)	7,622	9,478	—	—	—	—	7,622
Public Transport Infrastructure & Systems Grant	30,666	48,812	58,623	5,271	9,035	(3,764)	-41.7%	48,812
Infrastructure Skills Development	9,614	12,605	13,005	4,595	5,541	(946)	-17.1%	12,605
Public Transport Network Grant	396,719	391,135	546,544	170,229	125,835	44,394	35.3%	391,135
Provincial Government:	850,267	967,719	1,311,843	406,432	393,296	12,533	3.2%	1,218,341
Cultural Affairs and Sport - Provincial Library Services	37,344	47,347	50,547	—	—	—	—	47,347
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	4,498	4,770	4,954	19,657	23,276	(3,619)	-15.5%	4,770
Human Settlements - Human Settlement Development Grant	413,409	333,550	601,254	196,977	175,313	21,665	12.4%	580,720
Human Settlements - Municipal Accreditation Assistance	6,089	5,000	3,915	4,469	3,850	619	16.1%	5,000
Human Settlement - Settlement Assistance	766	1,500	1,500	548	536	13	2.4%	1,500
Health - TB	27,604	53,063	29,095	13,412	13,412	—	—	53,063
Health - ARV	217,701	224,414	234,191	93,910	103,796	(9,886)	-9.5%	224,414
Health - Nutrition	5,200	5,928	5,928	3,293	3,600	(307)	-8.5%	5,928
Health - Vaccines	96,299	86,899	101,499	52,444	58,694	(6,250)	-10.6%	86,899
Comprehensive Health	—	173,489	182,857	—	—	—	—	173,489
Transport and Public Works - Provision for persons with special needs	10,312	10,000	13,690	7,785	4,826	2,959	61.3%	10,000
Transport and Public Works - Planning, Maintenance & Rehabilitation Transport Systems & Infrastructure	2,158	—	—	1,256	653	—	0.0%	—
Community Safety - Law Enforcement Auxiliary Services	28,255	4,283	6,123	(1)	3,131	(3,132)	-100.0%	4,283
Appointment, Training, Equipping and Operationalisation of School Resource Officers	—	—	390	117	116	—	0.0%	—
Community Development Workers	402	886	948	317	517	(200)	-38.7%	1,838
Finance Management Capacity Building Grant	—	360	613	120	192	(72)	-37.5%	360
Provincial Government: Financial Management Support Grant	230	230	230	230	134	96	71.4%	230
Provincial Contribution towards addressing Natural Disasters	—	—	2,500	—	1,250	(1,250)	-100.0%	2,500
Health - Global Fund	—	—	—	—	—	—	0.0%	—
Transport Safety and Compliance - Rail Safety	(0)	16,000	16,000	11,897	—	11,897	—	16,000
Aerial support fire suppression	—	—	5,000	—	552	(552)	-100.0%	—
Establishment and Support K9 unit	—	—	3,000	—	—	—	—	—
DEAT	—	—	20,652	—	—	—	—	—
Accreditation - Support - NHP	—	—	200	—	—	—	—	—
Human Settlements - Tittle deeds restoration	—	—	26,757	—	—	—	—	—
Other grant providers:	21,687	13,271	47,463	6,981	12,846	(5,865)	-45.7%	13,521
Tourism	2,000	2,000	2,000	1,475	2,000	(525)	-26.3%	2,000
CMTF	4,414	—	13,500	—	—	—	0.0%	—
CID	5,242	4,107	4,107	2,277	2,396	(119)	-5.0%	4,107
Traffic Free Flow (PTY) Ltd	—	539	539	270	315	(45)	-14.3%	539
Westcott Primary	41	43	43	22	25	(4)	-100.0%	—
Airports Company South Africa SOC Ltd	1,333	1,333	1,333	667	778	(111)	0.0%	—
Rockefeller Philanthropy Advisor's Inc	1,033	1,448	1,448	587	844	(258)	-30.5%	—
V&A Waterfront Holdings (Pty) Ltd	772	853	853	427	498	(71)	-14.3%	—
The South African Breweries	1,093	—	2,801	1,000	1,400	(400)	-28.6%	43
Bayside	486	—	594	—	310	(310)	-100.0%	1,333
Big Bay	308	396	396	184	221	(37)	-16.6%	1,448
Long Street law Enforcement	—	1,583	1,583	74	874	(800)	-91.5%	—
Sustainable Energy Africa	—	967	697	—	—	—	—	853
Prasa	—	—	16,000	—	2,600	(2,600)	-100.0%	2,801
Marine Circle Rent-A-Cop	—	—	206	—	—	—	—	—
GRAND CHINA	—	—	200	—	45	(45)	-100.0%	—
Bergvliet High Part-time Trfc Attendant	—	—	29	—	11	(11)	-100.0%	396
Rustenberg Girls	41	—	43	—	25	(25)	-100.0%	—
Popart Stellenbosch University	733	—	28	—	—	—	—	—
Century City	837	—	—	—	—	—	—	—
University of Connecticut	14	—	—	—	—	—	—	—
DBSA - Green Fund	3,339	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:	1,374,284	4,245,472	4,811,066	617,357	570,948	45,806	8.0%	4,496,343

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 2019)

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Capital expenditure of Transfers and Grants								
National Government:	1,699,597	2,015,146	2,510,069	670,487	595,685	35,955	6.0%	2,497,374
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	7,435	9,400	9,300	2,826	2,815	11	0.4%	9,300
Minerals and Energy: Integrated National Electrification Programme (Municipal) Grant	2,739	10,000	12,234	5,574	3,090	2,484	80.4%	12,234
Neighbourhood Development Partnership	-	-	200	-	-	-	-	190
Co-operative Governance: Emergency Disaster Relief Grant	-	-	644	-	-	-	-	644
National Treasury: Environmental Affairs: Terrestrial	-	-	574	-	-	-	-	574
National Treasury: Environmental Affairs: Wetland	-	-	508	-	-	-	-	508
National Treasury: Expanded Public Works Programme	400	1,000	1,000	257	500	(243)	-48.5%	1,000
National Treasury: Infrastructure Skills Development Grant	986	1,000	600	-	400	(400)	-100.0%	600
National Treasury: Integrated City Development Grant	50,045	56,740	55,618	24,863	26,952	(2,090)	-7.8%	55,618
National Treasury: Local Government Restructuring Grant	128	600	1,170	227	300	(73)	-24.2%	1,170
National Treasury: Municipal Disaster Grant	74,383	-	37,134	36,265	-	36,265	100.0%	37,134
National Treasury: Neighbourhood Development Partnership Grant	2,071	-	7,300	-	-	-	-	7,300
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	-	-	33,000	-	-	-	-	33,000
National Treasury: Urban Settlements Development Grant	1,029,238	1,279,998	1,260,295	319,303	365,049	(45,747)	-12.5%	1,247,692
Transport: Public Transport Infrastructure & Systems Grant	-	2,021	1,200	-	-	-	-	1,200
Transport: Public Transport Network Grant	512,190	654,387	536,241	192,311	196,577	(4,267)	-2.2%	536,160
Co-operative Governance: Emergency Disaster Relief Grant	20,813	-	-	-	-	-	-	-
Transport: Public Transport Infrastructure Grant	(831)	-	-	(0)	-	(0)	-	-
National Treasury: Municipal Disaster Recovery Grant	-	-	553,050	88,861	-	88,861	100.0%	553,050
Provincial Government:	33,285	52,750	26,227	6,674	5,425	1,249	23.0%	26,227
Community Safety: Training and Equipment for Volunteers: Law Enforcement Service (LEAS)	-	-	770	-	-	-	-	770
Cultural Affairs and Sport: Library Services (Conditional Grant)	15,208	1,600	3,640	1,384	1,382	2	0.2%	3,640
Cultural Affairs and Sport: Library Services: Metro Library Grant	9,958	10,000	11,704	3,249	3,607	(358)	-9.9%	11,704
Housing: Integrated Housing and Human Settlement Development Grant	8,030	41,000	10,050	1,978	373	1,605	430.2%	10,050
Provincial Government: Community Development Workers (CDW) Operational Grant Support	91	150	63	63	63	(0)	0.0%	63
Other grant providers:	72,541	76,200	54,526	27,767	25,362	2,405	9.5%	53,289
Other: Other	72,541	76,200	54,526	27,767	25,362	2,405	9.5%	53,289
Total capital expenditure of Transfers and Grants	1,805,424	2,144,096	2,590,822	704,928	626,472	39,609	6.3%	2,576,891
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3,179,707	6,389,567	7,401,888	1,322,286	1,197,420	85,414	7.1%	7,073,234

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	2017/18	Budget Year 2018/19						Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	139,878	147,923	137,980	77,221	82,975	(5,754)	-6.9%	137,980
Pension and UIF Contributions	–	–	5,413	2,876	3,158	(282)	-8.9%	5,413
Motor Vehicle Allowance	–	–	7,252	–	–	–	–	7,252
Cellphone Allowance	6,977	10,038	8,486	5,464	5,043	421	8.3%	8,486
Other benefits and allowances	8,068	11,679	10,508	5,451	9,192	(3,741)	-40.7%	10,508
Sub Total - Councillors	154,923	169,640	169,639	91,012	100,368	(9,356)	-9.3%	169,639
% increase		9.5%	9.5%					9.5%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	23,508	28,128	28,704	14,033	14,064	(31)	-0.22%	28,704
Pension and UIF Contributions	1,780	2,172	1,848	1,078	1,086	(8)	-0.74%	1,848
Medical Aid Contributions	118	164	164	64	82	(18)	-21.95%	164
Motor Vehicle Allowance	412	442	442	241	221	20	9.05%	442
Cellphone Allowance	120	194	177	91	97	(6)	-6.19%	177
Other benefits and allowances	172	82	82	39	41	(2)	-4.88%	82
Payments in lieu of leave	438	–	–	93	–	93	100.00%	–
Sub Total - Senior Managers of Municipality	26,548	31,182	31,417	15,639	15,591	48	0.3%	31,417
% increase		17.5%	18.3%					18.3%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	7,442,697	8,946,536	8,477,394	4,801,848	4,972,155	(170,307)	-3.4%	8,447,394
Pension and UIF Contributions	1,157,975	1,666,537	1,336,537	724,581	765,996	(41,415)	-5.4%	1,336,537
Medical Aid Contributions	702,198	752,518	752,538	423,964	439,093	(15,129)	-3.4%	752,538
Overtime	602,665	517,090	591,291	303,578	270,096	33,482	12.4%	591,291
Motor Vehicle Allowance	194,044	220,701	221,495	115,560	128,697	(13,138)	-10.2%	221,495
Cellphone Allowance	17,853	23,853	23,944	12,703	13,930	(1,228)	-8.8%	23,944
Housing Allowances	59,361	64,402	64,403	35,890	37,561	(1,671)	-4.4%	64,403
Other benefits and allowances	242,503	236,358	238,640	150,626	138,672	11,954	8.6%	238,640
Payments in lieu of leave	144,677	134,139	138,727	59,384	78,455	(19,071)	-24.3%	138,727
Long service awards	179	79,206	76,067	362	43,624	(43,262)	-99.2%	76,067
Post-retirement benefit obligations	274,623	247,593	547,593	138,203	144,429	(6,227)	-4.31%	547,593
Sub Total - Other Municipal Staff	10,838,775	12,888,933	12,468,629	6,766,698	7,032,709	(266,011)	-3.78%	12,438,629
% increase		18.9%	15.0%					14.8%
Total Parent Municipality	11,020,246	13,089,755	12,669,685	6,873,349	7,148,668	(275,319)	-3.9%	12,639,685

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Councillors (Political Office Bearers plus Other)				
Basic Salaries and Wages	(5,754)	-6.9%	The variance is mainly due to councillor increases, which have not yet been implemented as the increase was only approved by the Minister of Co-operative Governance & Traditional Affairs and at the Council meeting in January 2019.	Councillor increases to be paid out in February 2019.
Pension and UIF Contributions	(282)	-8.9%	The variance is due to the misalignment of the periodic budget with the actual expenditure.	Corrective action to align period budget underway.
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	-	-	-	-
Cellphone Allowance	421	8.3%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	(3,741)	-40.7%	Immaterial variance.	-
Senior Managers of the Municipality				
Basic Salaries and Wages	(31)	-0.2%	The variance is due to the Executive Director positions, which are still vacant within the following three directorates i.e. Human Settlements, Urban Management, and Spatial Planning & Environment.	Filling of these vacancy is in progress.
Pension and UIF Contributions	(8)	-0.7%	Immaterial variance.	-
Medical Aid Contributions	(18)	-22.0%	Immaterial variance.	-
Motor Vehicle Allowance	20	9.0%	Immaterial variance.	-
Cellphone Allowance	(6)	-6.2%	Immaterial variance.	-
Other benefits and allowances	(2)	-4.9%	Immaterial variance.	-
Payments in lieu of leave	93	-	Immaterial variance.	-
Other Municipal Staff				
Basic Salaries and Wages	(170,307)	-3.4%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacant positions; 3. The appointment of seasonal workers and temporary staff, which is dependent on seasonal requirements as and when departments require additional staff; and 4. Delays in commencement of the EPWP programme as PIDs are still being finalised.	The City had 3 515 vacancies as at 31 January 2019; 1 792 vacancies were filled (867 internal and 925 external) with 926 terminations processed from 1 July 2018. The filling of vacancies is on-going and seasonal staff are appointed as and when required.
Pension and UIF Contributions	(41,415)	-5.4%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies are on-going.

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 2019)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Other Municipal Staff continued				
Medical Aid Contributions	(15,129)	-3.4%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies are on-going.
Overtime	33,482	12.4%	This variance is within the Safety & Security directorate (R35 million), due to the deployment of additional staff during the festive/holiday season.	Alignment of the period budget with the actual expenditure is underway.
Motor Vehicle Allowance	(13,138)	-10.2%	The variance is mainly due the turnaround time in filling vacancies resulting from termination of permanent staff who were in receipt of car allowances.	No remedial action required.
Cellphone Allowance	(1,228)	-8.8%	Immaterial variance.	No remedial action required.
Housing Allowances	(1,671)	-4.4%	The variance is mainly due the turnaround time in filling vacancies resulting from termination of permanent staff who were in receipt of housing allowances.	No remedial action required.
Other benefits and allowances	11,954	8.6%	The variance is mainly on Standby, Shift & Uniform Allowances and is largely due to misalignment of the period budget with the actual expenditure.	Alignment of the period budget with the actual expenditure is underway.
Payments in lieu of leave	(19,071)	-24.3%	Payments are dependent on resignation and retirement of employees, which is difficult to plan accurately.	The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees.
Long service awards	(43,262)	-99.2%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan accurately per monthly cycle.	The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees.
Post-retirement benefit obligations	(6,227)	-4.3%	Expenditure relates to the retirement, death, or early retirement due to ill health of officials who are eligible for medical aid. Accurate planning for such occurrences is difficult. In addition, the periodic budget provisions are misaligned and do not reflect the impact of medical aid increases implemented from January 2019.	Alignment of the period budget with the actual expenditure is underway.

Monthly actual and targets for cash flow

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

Description	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands															
Cash Receipts By Source															
Property rates	664,607	761,309	799,725	887,575	744,764	683,111	819,792	764,613	792,717	664,121	767,367	689,804	9,039,504	9,677,093	10,496,097
Service charges - electricity revenue	1,110,330	1,138,000	1,042,662	1,233,167	1,051,095	1,005,664	980,763	987,368	1,040,998	990,732	1,046,695	1,076,608	12,704,081	12,947,945	14,229,672
Service charges - water revenue	281,158	295,552	295,316	334,654	301,867	269,700	243,207	305,660	264,209	269,170	223,519	320,019	3,404,031	4,847,912	5,693,836
Service charges - sanitation revenue	156,502	166,858	166,492	179,795	160,340	148,714	130,304	123,425	116,466	129,032	130,321	119,281	1,727,529	2,429,780	2,841,486
Service charges - refuse	68,003	69,332	66,370	78,397	72,786	68,906	72,318	75,187	84,636	74,155	83,228	60,055	873,373	898,257	992,739
Service charges - other	44,087	50,180	41,776	53,915	40,527	28,138	44,337	-	-	-	-	(302,959)	-	-	-
Rental of facilities and equipment	18,396	24,924	19,137	21,522	25,385	17,106	23,861	16,318	16,703	14,897	14,496	28,992	241,736	154,714	149,137
Interest earned - external investments	62,703	79,163	59,110	72,830	69,774	65,625	87,409	66,015	80,694	81,301	89,616	126,047	940,288	989,834	1,020,077
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19,992	17,671	19,052	25,290	25,899	22,438	20,028	21,465	23,053	21,159	22,381	7,720	246,146	270,114	285,105
Licences and permits	17,421	22,582	20,889	44,411	18,489	21,949	26,639	21,183	20,592	20,047	21,465	(102)	255,564	48,432	51,120
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	212,818	224,629
Transfer receipts - operating	1,058,518	345,200	135,414	-	425,625	638,825	345,674	86,351	1,444,485	-	-	330,974	4,811,066	4,461,535	4,718,167
Other revenue	77,421	1,085,406	25,401	238,381	75,626	934,734	23,300	136,432	796,984	88,053	178,631	(166,614)	3,493,755	3,661,559	3,847,473
Cash Receipts by Source	3,579,137	4,056,176	2,691,345	3,169,936	3,012,176	3,904,910	2,817,631	2,604,017	4,681,537	2,352,666	2,577,718	2,289,825	37,737,074	40,599,995	44,549,538
Other Cash Flows by Source															
Transfer receipts - capital	581,229	62,892	83,996	93,009	-	578,891	-	275,482	449,171	-	-	404,325	2,528,996	2,118,842	2,296,333
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	98,396	98,396	124,883	160,952
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	98,210	-	-	-	-	401,790	500,000	2,500,000	5,900,000
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	38,166	38,166	41,983	46,181
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	1,293	1,293	1,228	1,167
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(238,708)	(238,708)	(267,859)	(298,475)
Total Cash Receipts by Source	4,160,366	4,119,068	2,775,341	3,262,946	3,012,176	4,483,801	2,915,841	2,879,498	5,130,708	2,352,666	2,577,718	2,995,086	40,665,217	45,119,070	52,655,695

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 2019)

Description	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands															
Cash Payments by Type															
Employee related costs	770,605	864,153	1,026,367	938,731	1,405,866	964,995	973,390	1,042,839	1,098,462	1,054,231	1,032,227	904,875	12,076,741	13,718,008	14,790,029
Remuneration of councillors	12,378	12,373	12,360	12,360	11,888	12,090	12,307	15,729	13,892	13,899	18,340	22,023	169,640	180,666	192,500
Interest paid	49,752	–	157,805	–	–	139,779	48,988	–	154,747	–	–	135,358	686,428	824,458	1,060,745
Bulk purchases - Electricity	943,889	1,025,746	1,041,752	605,352	589,477	629,702	561,021	586,240	559,200	598,782	571,532	628,709	8,341,400	8,991,000	9,691,800
Bulk purchases - Water & Sewer	25,505	22,440	20,753	20,887	16,528	19,365	18,666	27,836	25,800	28,787	27,781	391,568	645,916	1,905,898	2,047,235
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	484,901	484,901	356,864	365,224
General expenses	1,511,803	811,829	707,956	844,716	946,127	860,357	605,046	757,656	785,299	872,646	788,877	585,154	10,077,466	10,144,737	10,776,217
Cash Payments by Type	3,313,932	2,736,541	2,966,992	2,422,047	2,969,886	2,626,288	2,219,418	2,430,299	2,637,400	2,568,344	2,438,757	3,152,587	32,482,492	36,121,629	38,923,750
Other Cash Flows/Payments by Type															
Capital assets	839,281	234,727	196,102	318,059	268,040	361,384	218,693	494,778	719,036	603,297	793,998	903,252	5,950,649	7,727,513	8,421,632
Repayment of borrowing	76,958	–	79,481	–	–	20,000	50,000	–	79,481	–	–	20,000	325,919	365,678	518,961
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	4,230,171	2,971,268	3,242,575	2,740,106	3,237,927	3,007,672	2,488,111	2,925,077	3,435,917	3,171,642	3,232,755	4,075,840	38,759,060	44,214,820	47,864,344
NET INCREASE/(DECREASE) IN CASH HELD	(69,805)	1,147,801	(467,234)	522,840	(225,751)	1,476,129	427,730	(45,579)	1,694,791	(818,975)	(655,037)	(1,080,753)	1,906,157	904,250	4,791,352
Cash/cash equivalents at the month/year beginning:	5,486,619	5,416,814	6,564,614	6,097,381	6,620,221	6,394,470	7,870,598	8,298,328	8,252,750	9,947,541	9,128,566	8,473,529	5,486,619	7,392,776	8,297,026
Cash/cash equivalents at the month/year end:	5,416,814	6,564,614	6,097,381	6,620,221	6,394,470	7,870,598	8,298,328	8,252,750	9,947,541	9,128,566	8,473,529	7,392,776	7,392,776	8,297,026	13,088,377

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	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	91,966	81,629	41,853	37,034	41,853	4,818	11.5%	0.4%
August	307,806	197,698	232,089	289,329	273,941	(15,388)	-5.6%	3.4%
September	365,481	356,211	295,261	594,578	569,202	(25,376)	-4.5%	7.1%
October	407,002	413,726	378,990	1,026,662	948,192	(78,470)	-8.3%	12.2%
November	453,820	455,857	491,356	1,443,922	1,439,548	(4,374)	-0.3%	17.2%
December	527,653	356,660	345,152	1,840,894	1,784,700	(56,194)	-3.1%	21.9%
January	170,822	235,626	220,104	2,043,115	2,004,804	(38,311)	-1.9%	24.3%
February	327,886	643,624	521,729		2,526,533	-	-	-
March	429,928	775,707	754,887		3,281,420	-	-	-
April	461,913	1,098,538	855,625		4,137,045	-	-	-
May	568,703	1,272,572	820,104		4,957,149	-	-	-
June	1,490,638	2,519,706	1,678,983		6,636,132	-	-	-
Total Capital expenditure	5,603,619	8,407,556	6,636,132					

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

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1,876,128	3,398,926	2,504,651	713,449	578,554	134,895	23.3%	2,360,175
Roads Infrastructure	798,684	643,094	840,762	270,751	272,444	(1,693)	-0.6%	840,676
Roads	798,684	643,094	840,762	270,751	272,444	(1,693)	-0.6%	840,676
Storm water Infrastructure	1,746	94,818	2,250	466	—	466		2,250
Drainage Collection	1,746	94,818	2,250	466	—	466		2,250
Electrical Infrastructure	427,495	415,032	368,116	162,952	132,939	30,012	22.6%	367,173
HV Substations	340,451	362,532	304,137	142,321	109,236	33,085	30.3%	303,194
MV Networks	43,044	—	—	(134)	—	(134)		—
LV Networks	44,000	52,500	63,979	20,765	23,704	(2,939)	-12.4%	63,979
Water Supply Infrastructure	386,154	1,291,185	1,008,487	188,043	97,929	90,113	92.0%	862,906
Reservoirs	280,855	1,140,450	879,193	155,043	59,951	95,093	158.6%	733,613
Water Treatment Works	—	—	3,184	—	—	—		3,184
Bulk Mains	74,417	52,630	57,610	21,307	24,978	(3,671)	-14.7%	57,610
Distribution	30,882	98,105	68,500	11,692	13,000	(1,308)	-10.1%	68,500
Sanitation Infrastructure	63,369	711,890	203,247	62,458	45,645	16,812	36.8%	207,547
Reticulation	62,170	156,605	56,247	15,513	14,871	642	4.3%	60,547
Waste Water Treatment Works	1,199	555,285	142,000	46,945	30,775	16,170	52.5%	142,000
Solid Waste Infrastructure	35,783	2,500	2,581	494	500	(6)	-1.2%	2,581
Landfill Sites	35,783	2,500	2,581	494	500	(6)	-1.2%	2,581
Information and Communication Infrastructure	162,897	240,406	79,208	28,287	29,096	(809)	-2.8%	77,042
Data Centres	162,897	240,406	79,208	28,287	29,096	(809)	-2.8%	77,042
Community Assets	218,957	303,007	285,588	112,996	105,090	7,906	7.5%	280,779
Community Facilities	217,809	302,827	284,930	112,904	104,994	7,910	7.5%	280,221
Centres	—	2,030	—	—	—	—		—
Clinics/Care Centres	34,182	49,435	44,257	10,689	19,879	(9,191)	-46.2%	44,257
Fire/Ambulance Stations	12,657	19,436	16,842	4,215	4,762	(547)	-11.5%	16,842
Testing Stations	1,345	—	—	—	—	—		—
Museums	99	2,500	3,151	116	56	60	106.8%	3,151
Libraries	19,746	9,505	9,380	6,899	1,053	5,846	555.2%	7,274
Cemeteries/Crematoria	9,362	20,500	10,562	4,392	1,830	2,562	140.0%	7,959
Public Open Space	832	220	420	100	75	25	33.1%	420
Nature Reserves	15,044	3,701	1,283	60	49	12	24.1%	1,283
Taxi Ranks/Bus Terminals	124,542	195,500	199,035	86,433	77,289	9,144	11.8%	199,035
Sport and Recreation Facilities	1,149	180	658	92	96	(4)	-3.9%	558
Outdoor Facilities	1,149	180	658	92	96	(4)	-3.9%	558
Other assets	213,644	220,191	140,149	39,355	41,876	(2,521)	-6.0%	140,148
Operational Buildings	205,531	165,951	100,914	31,996	32,618	(622)	-1.9%	100,913
Municipal Offices	155,586	26,001	38,615	10,977	11,452	(475)	-4.1%	38,614
Laboratories	—	—	8,583	7,538	8,583	(1,046)	-12.2%	8,583
Training Centres	730	—	—	—	—	—		—
Depots	49,216	139,950	53,716	13,481	12,582	899	7.1%	53,716
Housing	8,113	54,240	39,235	7,359	9,258	(1,899)	-20.5%	39,235
Social Housing	8,113	54,240	39,235	7,359	9,258	(1,899)	-20.5%	39,235
Intangible Assets	3,690	13,325	12,046	3,465	2,623	842	32.1%	9,051
Licences and Rights	3,690	13,325	12,046	3,465	2,623	842	32.1%	9,051
Computer Software and Applications	3,690	13,325	12,046	3,465	2,623	842	32%	9,051
Computer Equipment	209,167	102,927	120,424	41,888	50,096	(8,208)	-16%	119,415
Computer Equipment	209,167	102,927	120,424	41,888	50,096	(8,208)	-16%	119,415
Furniture and Office Equipment	104,605	124,755	116,297	36,295	54,288	(17,993)	-33%	116,115
Furniture and Office Equipment	104,605	124,755	116,297	36,295	54,288	(17,993)	-33%	116,115
Machinery and Equipment	139,739	72,547	48,309	10,415	14,075	(3,660)	-26%	48,289
Machinery and Equipment	139,739	72,547	48,309	10,415	14,075	(3,660)	-26%	48,289
Transport Assets	68,313	108,906	136,013	66,232	52,017	14,215	27%	136,013
Transport Assets	68,313	108,906	136,013	66,232	52,017	14,215	27.3%	136,013
Land	1,511	208,000	65,450	—	—	—	—	65,450
Land	1,511	208,000	65,450	—	—	—	—	65,450
Total Capital Expenditure on new assets	2,835,755	4,552,583	3,428,926	1,024,095	898,620	125,475	14.0%	3,275,434

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

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	1,005,268	1,456,142	1,144,710	420,110	435,487	(15,377)	-3.5%	1,134,944
Roads Infrastructure	156,348	220,181	161,163	57,674	57,803	(129)	-0.2%	152,510
Roads	156,348	220,181	161,163	57,674	57,803	(129)	-0.2%	152,510
Storm water Infrastructure	7,681	40,275	44,886	13,428	13,221	207	1.6%	44,886
Drainage Collection	7,681	40,275	44,886	13,428	13,221	207	1.6%	44,886
Electrical Infrastructure	322,032	426,096	339,914	160,476	142,124	18,352	12.9%	339,914
HV Substations	71,655	139,296	101,114	33,481	28,305	5,176	18.3%	101,114
MV Substations	81,192	74,000	26,000	11,887	8,672	3,215	37.1%	26,000
MV Networks	137,565	174,800	174,800	89,829	83,080	6,748	8.1%	174,800
LV Networks	31,619	38,000	38,000	25,280	22,067	3,213	14.6%	38,000
Water Supply Infrastructure	415,558	423,000	391,561	145,867	168,034	(22,167)	-13.2%	391,561
Reservoirs	26,847	—	—	—	—	—	—	—
Bulk Mains	25,337	50,000	50,000	17,447	11,733	5,713	48.7%	50,000
Distribution	363,374	373,000	341,561	128,421	156,301	(27,880)	-17.8%	341,561
Sanitation Infrastructure	96,530	339,750	199,245	42,611	52,359	(9,748)	-18.6%	198,245
Pump Station	89	24,000	16,506	4,588	8,756	(4,168)	-47.6%	16,506
Reticulation	4,848	163,000	65,000	8,780	25,668	(16,888)	-65.8%	64,000
Waste Water Treatment Works	81,593	105,000	101,739	25,763	16,429	9,334	56.8%	101,739
Outfall Sewers	10,000	47,750	16,000	3,480	1,506	1,974	131.1%	16,000
Solid Waste Infrastructure	606	5,280	4,593	38	98	(60)	-60.9%	4,593
Landfill Sites	606	5,280	4,593	38	98	(60)	-60.9%	4,593
Information and Communication Infrastructure	6,514	1,560	3,348	15	1,848	(1,832)	-99.2%	3,235
Data Centres	6,514	1,560	3,348	15	1,848	(1,832)	-99.2%	3,235
Community Assets	12,142	5,522	4,046	1,375	1,061	314	29.6%	4,046
Community Facilities	11,704	5,522	4,046	1,375	1,061	314	29.6%	4,046
Centres	3,452	—	—	—	—	—	—	—
Clinics/Care Centres	499	1,172	1,172	33	33	—	0.0%	1,172
Libraries	2,352	3,050	2,050	1,337	829	508	61.3%	2,050
Public Open Space	5,401	1,300	824	5	199	(194)	-97.7%	824
Sport and Recreation Facilities	439	—	—	—	—	—	—	—
Outdoor Facilities	439	—	—	—	—	—	—	—
Heritage assets	430	1,800	5,822	1,320	1,320	—	0.0%	5,822
Monuments	430	1,800	5,822	1,320	1,320	—	0.0%	5,822
Other assets	44,688	92,601	76,288	9,201	21,729	(12,528)	-57.7%	74,705
Operational Buildings	24,525	16,017	23,046	4,188	5,617	(1,429)	-25.4%	21,466
Municipal Offices	19,850	13,667	18,296	3,571	3,885	(315)	-8.1%	16,716
Laboratories	—	300	300	19	120	(101)	-83.9%	300
Depots	4,676	2,050	4,450	598	1,612	(1,014)	-62.9%	4,450
Housing	20,163	76,583	53,242	5,013	16,111	(11,098)	-68.9%	53,240
Social Housing	20,163	76,583	53,242	5,013	16,111	(11,098)	-68.9%	53,240
Intangible Assets	2,282	2,500	10,227	3,501	3,189	312	9.8%	7,118
Licences and Rights	2,282	2,500	10,227	3,501	3,189	312	9.8%	7,118
Computer Software and Applications	2,282	2,500	10,227	3,501	3,189	312	9.8%	7,118
Computer Equipment	79,127	67,940	123,087	24,185	46,165	(21,980)	-47.6%	121,233
Computer Equipment	79,127	67,940	123,087	24,185	46,165	(21,980)	-47.6%	121,233
Furniture and Office Equipment	14,557	17,239	17,852	7,252	5,912	1,340	22.7%	16,438
Furniture and Office Equipment	14,557	17,239	17,852	7,252	5,912	1,340	22.7%	16,438
Machinery and Equipment	56,922	28,700	67,474	23,100	14,624	8,476	58.0%	67,400
Machinery and Equipment	56,922	28,700	67,474	23,100	14,624	8,476	58.0%	67,400
Transport Assets	302,131	211,700	369,920	138,957	104,544	34,412	32.9%	369,820
Transport Assets	302,131	211,700	369,920	138,957	104,544	34,412	32.9%	369,820
Total Capital Expenditure on renewal of existing assets	1,517,547	1,884,144	1,819,425	629,000	634,030	(5,030)	-0.8%	1,801,525

Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	745,132	1,413,444	799,752	210,031	250,900	(40,870)	-16.3%	799,217
Roads Infrastructure	176,127	303,053	229,148	63,693	57,836	5,857	10.1%	228,623
Roads	176,127	303,053	229,148	63,693	57,836	5,857	10.1%	228,623
Storm water Infrastructure	3,015	9,200	8,200	–	6,510	(6,510)	-100.0%	8,200
Drainage Collection	3,015	9,200	8,200	–	6,510	(6,510)	-100.0%	8,200
Electrical Infrastructure	108,642	62,338	40,003	12,594	9,232	3,362	36.4%	40,003
HV Substations	108,642	62,338	40,003	12,594	9,232	3,362	36.4%	40,003
Water Supply Infrastructure	69,311	116,975	149,918	40,332	57,899	(17,568)	-30.3%	149,907
Reservoirs	5,028	16,575	13,661	869	7,050	(6,181)	-87.7%	13,650
Distribution	64,283	100,400	136,257	39,462	50,849	(11,387)	-22.4%	136,257
Sanitation Infrastructure	346,023	674,202	321,893	87,729	110,034	(22,305)	-20.3%	321,893
Pump Station	16,013	–	7,494	–	205	(205)	-100.0%	7,494
Reticulation	65,341	7,800	10,500	51	4,000	(3,949)	-98.7%	10,500
Waste Water Treatment Works	264,669	666,402	303,899	87,678	105,829	(18,151)	-17.2%	303,899
Solid Waste Infrastructure	42,013	247,676	50,591	5,683	9,389	(3,706)	-39.5%	50,591
Landfill Sites	42,013	247,676	50,591	5,683	9,389	(3,706)	-39.5%	50,591
Community Assets	171,298	238,230	258,268	74,892	81,275	(6,383)	-7.9%	238,944
Community Facilities	124,632	198,803	178,699	49,822	55,461	(5,639)	-10.2%	167,075
Halls	2,958	1,680	1,928	1,256	1,200	57	4.7%	1,928
Centres	4,351	8,550	10,226	556	246	310	126.3%	10,226
Clinics/Care Centres	9,261	34,654	41,000	6,088	2,878	3,210	111.5%	29,500
Fire/Ambulance Stations	–	7,970	13,163	4,154	5,551	(1,396)	-25.2%	13,163
Testing Stations	2,141	–	–	–	–	–	–	–
Museums	2,221	2,500	3,017	–	400	(400)	-100.0%	3,017
Theatres	67	–	–	–	–	–	–	–
Libraries	4,032	8,675	9,581	2,788	2,767	21	0.8%	9,581
Cemeteries/Crematoria	7,498	12,800	9,235	530	1,688	(1,158)	-68.6%	9,235
Public Open Space	66,242	52,625	47,099	22,820	26,788	(3,968)	-14.8%	46,974
Nature Reserves	215	11,490	13,120	1,026	1,002	23	2.3%	13,120
Public Ablution Facilities	23,010	2,500	4,773	1,923	1,923	(0)	0.0%	4,773
Markets	86	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	2,549	55,360	25,558	8,680	11,018	(2,338)	-21.2%	25,558
Sport and Recreation Facilities	46,666	39,427	79,569	25,070	25,814	(744)	-2.9%	71,869
Indoor Facilities	–	960	991	–	100	(100)	-100.0%	991
Outdoor Facilities	46,666	38,467	78,578	25,070	25,714	(644)	-2.5%	70,878
Heritage assets	7,580	–	1,765	865	865	(0)	0.0%	1,765
Monuments	7,580	–	1,765	865	865	(0)	0.0%	1,765
Other assets	287,846	269,581	281,341	88,003	122,399	(34,396)	-28.1%	280,232
Operational Buildings	207,620	244,758	247,572	65,332	96,290	(30,958)	-32.2%	246,840
Municipal Offices	160,524	109,948	118,174	28,961	32,606	(3,645)	-11.2%	117,692
Yards	–	–	100	49	–	49	100.0%	100
Training Centres	43	–	–	–	–	–	–	–
Depots	47,053	134,810	129,298	36,322	63,684	(27,362)	-43.0%	129,048
Housing	80,226	24,822	33,769	22,671	26,109	(3,438)	-13.2%	33,391
Social Housing	80,226	24,822	33,769	22,671	26,109	(3,438)	-13.2%	33,391
Intangible Assets	7,205	12,450	23,637	10,648	9,438	1,210	12.8%	23,637
Licences and Rights	7,205	12,450	23,637	10,648	9,438	1,210	12.8%	23,637
Computer Software and Applications	7,205	12,450	23,637	10,648	9,438	1,210	12.8%	23,637
Computer Equipment	13,064	8,952	243	225	243	(18)	-7.5%	243
Computer Equipment	13,064	8,952	243	225	243	(18)	-7.5%	243
Furniture and Office Equipment	16,576	17,176	12,349	1,278	1,724	(445)	-25.8%	12,872
Furniture and Office Equipment	16,576	17,176	12,349	1,278	1,724	(445)	-25.8%	12,872
Machinery and Equipment	1,616	10,995	10,425	4,078	5,309	(1,232)	-23.2%	10,425
Machinery and Equipment	1,616	10,995	10,425	4,078	5,309	(1,232)	-23.2%	10,425
Total Capital Expenditure on upgrading of existing assets	1,250,317	1,970,828	1,387,781	390,019	472,153	(82,134)	-17.4%	1,367,334

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

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2,000,228	2,161,718	2,061,212	1,502,537	1,030,225	(472,312)	-45.8%	1,857,307
Roads Infrastructure	588,798	671,164	659,649	411,828	275,042	136,786	49.7%	692,737
Roads	588,798	671,164	659,649	205,914	275,042	(69,128)	-25.1%	692,737
Road Structures	–	–	–	205,914	–	205,914	100.0%	–
Storm water Infrastructure	–	–	–	51,831	–	51,831	100.0%	64,007
Drainage Collection	–	–	–	25,916	–	25,916	100.0%	64,007
Storm water Conveyance	–	–	–	25,916	–	25,916	100.0%	–
Electrical Infrastructure	484,044	536,787	534,516	285,143	288,547	(3,404)	-1.2%	534,516
Power Plants	17,371	22,646	22,646	142,572	12,092	130,480	1079.1%	22,646
HV Substations	31,363	31,262	31,259	4,057	16,658	(12,601)	-75.6%	31,259
HV Switching Station	–	–	–	12,193	–	12,193	100.0%	–
MV Substations	362,823	393,574	391,309	–	211,770	(211,770)	-100.0%	391,309
MV Switching Stations	–	–	–	30,357	–	30,357	100.0%	–
LV Networks	72,488	89,305	89,302	59,452	48,026	11,425	23.8%	89,302
Capital Spares	–	–	–	36,513	–	36,513	100.0%	–
Water Supply Infrastructure	487,625	548,620	485,602	263,409	277,259	(13,850)	-5.0%	273,752
Dams and Weirs	–	–	–	131,704	–	131,704	100.0%	–
Reservoirs	42,334	50,545	42,018	–	19,694	(19,694)	-100.0%	25,957
Pump Stations	35,191	71,014	69,675	12,562	39,849	(27,287)	-68.5%	38,388
Water Treatment Works	55,782	55,046	52,738	3,182	28,279	(25,097)	-88.7%	33,108
Bulk Mains	12,673	19,943	11,463	15,271	6,066	9,205	151.8%	2,961
Distribution	341,644	352,072	309,708	6,034	183,371	(177,337)	-96.7%	173,338
Distribution Points	–	–	–	94,655	–	94,655	100.0%	–
Sanitation Infrastructure	437,208	401,043	379,584	299,112	188,447	110,665	58.7%	287,823
Pump Station	–	–	–	149,556	–	149,556	100.0%	–
Reticulation	309,711	270,041	248,926	4,106	126,979	(122,873)	-96.8%	159,605
Waste Water Treatment Works	121,183	119,560	119,236	89,211	55,748	33,463	60.0%	116,809
Outfall Sewers	6,314	11,443	11,421	49,557	5,719	43,838	766.5%	11,409
Toilet Facilities	–	–	–	6,681	–	6,681	100.0%	–
Solid Waste Infrastructure	2,553	4,104	1,861	53,878	929	52,949	5698.3%	4,472
Landfill Sites	2,553	4,104	1,861	26,939	929	26,010	2799.1%	4,472
Waste Transfer Stations	–	–	–	26,939	–	26,939	100.0%	–
Rail Infrastructure	–	–	–	92,786	–	92,786	100.0%	–
Storm water Conveyance	–	–	–	25,916	–	25,916	100.0%	–
LV Networks	–	–	–	30,357	–	30,357	100.0%	–
Capital Spares	–	–	–	36,513	–	36,513	100.0%	–
Information and Communication Infrastructure	–	–	–	44,550	–	44,550	100.0%	–
Data Centres	–	–	–	22,275	–	22,275	100.0%	–
Core Layers	–	–	–	22,275	–	22,275	100.0%	–

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 2019)

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Community Assets	496,660	344,806	376,984	377,879	154,014	223,866	145.4%	284,096
Community Facilities	117,431	100,533	109,565	122,192	44,595	77,597	174.0%	210,652
Halls	46,195	37,591	45,505	61,096	19,507	41,589	213.2%	12,801
Centres	8,356	6,647	9,638	1,585	3,463	(1,878)	-54.2%	10,837
Crèches	–	–	–	2,094	–	2,094	100.0%	–
Clinics/Care Centres	16,468	6,494	6,181	–	3,503	(3,503)	-100.0%	9,475
Fire/Ambulance Stations	2,031	2,712	4,677	3,388	1,312	2,076	158.2%	2,212
Testing Stations	–	–	–	990	–	990	100.0%	9,869
Museums	–	–	–	625	–	625	100.0%	–
Galleries	–	–	–	112	–	112	100.0%	–
Libraries	15,861	24,857	19,415	65	7,894	(7,829)	-99.2%	8,464
Cemeteries/Crematoria	12,813	10,589	10,586	3,074	3,458	(384)	-11.1%	10,021
Police	–	–	–	1,892	–	1,892	100.0%	–
Public Open Space	–	–	–	–	–	–		129,345
Nature Reserves	5,346	4,722	4,643	10,580	2,158	8,421	390.2%	3,184
Public Ablution Facilities	10,129	6,657	6,655	220	3,234	(3,014)	-93.2%	11,686
Markets	234	264	2,264	1,133	66	1,066	1615.3%	2,758
Stalls	–	–	–	879	–	879	100.0%	–
Taxi Ranks/Bus Terminals	–	–	–	3	–	3	100.0%	–
Capital Spares	–	–	–	34,456	–	34,456	100.0%	–
Sport and Recreation Facilities	379,229	244,273	267,420	255,688	109,419	146,269	133.7%	73,444
Indoor Facilities	781	5	25	127,844	25	127,818	501962.7%	32,208
Outdoor Facilities	378,448	244,268	267,394	5,646	109,394	(103,748)	-94.8%	41,236
Capital Spares	–	–	–	122,198	–	122,198	100.0%	–
Heritage assets	730	1,928	1,921	–	278	(278)	-100.0%	5,438
Works of Art	730	1,928	1,921	–	278	(278)	-100.0%	5,438
Investment properties	20,726	20,710	7,655	2,999	4,421	(1,422)	-32.2%	3,743
Revenue Generating	229	16	41	1,999	31	1,969	6380.6%	193
Improved Property	229	16	41	1,000	31	969	3140.3%	193
Unimproved Property	–	–	–	1,000	–	1,000	100.0%	–
Non-revenue Generating	20,497	20,694	7,614	1,000	4,390	(3,390)	-77.2%	3,550
Unimproved Property	20,497	20,694	7,614	1,000	4,390	(3,390)	-77.2%	3,550
Other assets	143,000	177,353	278,342	327,892	99,413	228,479	229.8%	274,738
Operational Buildings	143,000	177,353	278,342	212,705	99,413	113,291	114.0%	237,553
Municipal Offices	141,029	172,345	273,286	106,352	96,404	9,948	10.3%	225,302
Pay/Enquiry Points	–	–	–	90,031	–	90,031	100.0%	–
Stores	–	–	–	124	–	124	100.0%	–
Laboratories	1,628	1,930	1,928	–	1,204	(1,204)	-100.0%	1,745
Training Centres	331	273	324	73	190	(118)	-61.8%	248
Manufacturing Plant	–	–	–	168	–	168	100.0%	–
Depots	12	2,805	2,805	–	1,615	(1,615)	-100.0%	10,258
Capital Spares	–	–	–	15,957	–	15,957	100.0%	–
Housing	–	–	–	115,188	–	115,188	100.0%	37,185
Staff Housing	–	–	–	57,594	–	57,594	100.0%	–
Social Housing	–	–	–	–	–	–		37,185
Capital Spares	–	–	–	57,594	–	57,594	100.0%	–
Intangible Assets	–	–	–	216,910	–	216,910	100.0%	–
Servitudes	–	–	–	85,950	–	85,950	100.0%	–
Licences and Rights	–	–	–	130,961	–	130,961	100.0%	–
Water Rights	–	–	–	85,950	–	85,950	100.0%	–
Load Settlement Software Applications	–	–	–	45,011	–	45,011	100.0%	–
Computer Equipment	246,521	269,549	269,786	130,732	134,481	(3,749)	-2.8%	652,714
Computer Equipment	246,521	269,549	269,786	130,732	134,481	(3,749)	-2.8%	652,714
Furniture and Office Equipment	430,696	551,321	535,958	65,827	260,580	(194,752)	-74.7%	421,615
Furniture and Office Equipment	430,696	551,321	535,958	65,827	260,580	(194,752)	-74.7%	421,615
Machinery and Equipment	–	–	–	65,605	–	65,605	100.0%	1,110
Machinery and Equipment	–	–	–	65,605	–	65,605	100.0%	1,110
Transport Assets	470,969	447,079	422,602	188,715	217,267	(28,552)	-13.1%	437,700
Transport Assets	470,969	447,079	422,602	188,715	217,267	(28,552)	-13.1%	437,700
Total Repairs and Maintenance Expenditure	3,809,530	3,974,465	3,954,461	2,879,097	1,900,679	978,418	51.5%	3,938,461

Depreciation - Table SC13d Monthly Budget Statement - depreciation by asset class

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
Infrastructure	1,141,038	1,264,113	1,264,113	703,300	682,830	20,470	3.0%	1,215,201
Roads Infrastructure	328,532	355,019	355,019	219,621	207,095	12,527	6.0%	378,252
Roads	328,532	355,019	355,019	160,049	207,095	(47,046)	-22.7%	274,875
Road Structures	–	–	–	38,228	–	38,228	100.0%	66,702
Road Furniture	–	–	–	21,345	–	21,345	100.0%	36,676
Storm water Infrastructure	43,542	53,592	53,592	25,916	31,262	(5,346)	-17.1%	44,564
Drainage Collection	43,542	53,592	53,592	25,916	31,262	(5,346)	-17.1%	44,564
Electrical Infrastructure	222,834	251,637	251,637	128,819	146,788	(17,969)	-12.2%	220,682
Power Plants	6,959	6,955	6,955	4,057	4,057	0	0.0%	6,955
HV Substations	19,357	38,916	38,916	–	22,701	(22,701)	-100.0%	(0)
HV Transmission Conductors	–	–	–	8,513	–	8,513	100.0%	14,594
MV Substations	43,557	44,658	44,658	2,637	26,050	(23,414)	-89.9%	5,011
MV Switching Stations	–	–	–	30,357	–	30,357	100.0%	52,041
MV Networks	96,594	100,809	100,809	60,495	58,805	1,690	2.9%	103,065
LV Networks	56,368	60,299	60,299	22,760	35,174	(12,415)	-35.3%	39,017
Water Supply Infrastructure	212,271	263,049	263,049	131,704	153,445	(21,741)	-14.2%	230,278
Reservoirs	21,219	39,651	39,651	12,562	23,130	(10,567)	-45.7%	21,951
Pump Stations	4,850	4,776	4,776	3,182	2,786	396	14.2%	5,456
Water Treatment Works	26,573	26,143	26,143	15,271	15,250	21	0.1%	26,178
Bulk Mains	10,256	20,747	20,747	6,034	12,103	(6,069)	-50.1%	11,461
Distribution	149,373	171,732	171,732	94,655	100,177	(5,521)	-5.5%	165,231
Sanitation Infrastructure	243,107	257,283	257,283	149,555	106,531	43,025	40.4%	258,948
Pump Station	5,766	7,239	7,239	4,106	2,933	1,173	40.0%	7,327
Reticulation	145,333	153,806	153,806	89,211	63,436	25,775	40.6%	154,235
Waste Water Treatment Works	83,326	87,779	87,779	49,557	35,389	14,168	40.0%	85,245
Outfall Sewers	8,682	8,460	8,460	6,681	4,772	1,909	40.0%	12,142
Solid Waste Infrastructure	57,111	48,690	48,690	22,845	17,385	5,460	31.4%	39,475
Landfill Sites	57,111	48,690	48,690	22,845	17,385	5,460	31.4%	39,475
Coastal Infrastructure	–	–	–	2,564	–	2,564	100.0%	4,474
Promenades	–	–	–	2,564	–	2,564	100.0%	4,474
Information and Communication Infrastructure	33,640	34,843	34,843	22,275	20,325	1,950	9.6%	38,528
Data Centres	33,640	34,843	34,843	–	20,325	(20,325)	-100.0%	–
Core Layers	–	–	–	3,830	–	3,830	100.0%	6,586
Distribution Layers	–	–	–	18,445	–	18,445	100.0%	31,942
Community Assets	323,434	323,437	323,437	207,440	188,671	18,768	9.9%	356,415
Community Facilities	105,145	104,930	104,930	83,383	61,209	22,174	36.2%	143,633
Halls	2,701	2,678	2,678	1,585	1,562	23	1.5%	2,718
Centres	3,760	4,512	4,512	26,543	2,632	23,911	908.5%	45,755
Clinics/Care Centres	5,718	5,953	5,953	3,408	3,473	(64)	-1.9%	5,933
Fire/Ambulance Stations	1,695	2,086	2,086	990	1,217	(227)	-18.6%	1,755
Testing Stations	1,071	1,141	1,141	625	665	(41)	-6.1%	1,089
Museums	192	226	226	112	132	(20)	-14.9%	193
Theatres	47	48	48	65	28	37	133.4%	112
Libraries	5,244	5,616	5,616	3,074	3,276	(202)	-6.2%	5,271
Cemeteries/Crematoria	3,186	3,585	3,585	1,892	2,091	(199)	-9.5%	3,310
Public Open Space	16,257	15,663	15,663	8,397	9,137	(740)	-8.1%	14,597
Nature Reserves	378	1,090	1,090	220	636	(415)	-65.3%	378
Public Ablution Facilities	1,894	2,359	2,359	1,133	1,376	(243)	-17.7%	1,941
Markets	1,499	1,501	1,501	879	876	4	0.4%	1,508
Airports	4	4	4	3	3	(0)	0.0%	4
Taxi Ranks/Bus Terminals	61,498	58,467	58,467	34,456	34,106	350	1.0%	59,068
Sport and Recreation Facilities	218,289	218,506	218,506	124,057	127,462	(3,405)	-2.7%	212,782
Indoor Facilities	9,096	8,959	8,959	3,655	5,226	(1,571)	-30.1%	6,266
Outdoor Facilities	209,194	209,547	209,547	120,402	122,236	(1,834)	-1.5%	206,517

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 2019)

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1,714	1,714	1,714	1,000	1,000	0	0.0%	1,714
Revenue Generating	1,714	1,714	1,714	1,000	1,000	0	0.0%	1,714
Improved Property	1,714	1,714	1,714	1,000	1,000	0	0.0%	1,714
<u>Other assets</u>	255,376	260,924	260,924	146,771	152,206	(5,434)	-3.6%	252,373
Operational Buildings	158,157	161,260	161,260	89,178	94,068	(4,891)	-5.2%	153,440
Municipal Offices	136,180	138,295	138,295	1,912	80,672	(78,760)	-97.6%	3,577
Workshops	–	–	–	15,983	–	15,983	100.0%	27,841
Yards	212	212	212	–	124	(124)	-100.0%	0
Laboratories	124	121	121	–	70	(70)	-100.0%	0
Training Centres	289	298	298	168	174	(5)	-3.0%	296
Manufacturing Plant	–	–	–	4,066	–	4,066	100.0%	6,970
Depots	21,351	22,334	22,334	67,048	13,028	54,020	414.6%	114,757
Housing	97,219	99,665	99,665	57,594	58,138	(544)	-0.9%	98,933
Social Housing	97,219	99,665	99,665	57,594	58,138	(544)	-0.9%	98,933
<u>Intangible Assets</u>	154,677	121,872	121,872	84,693	71,092	13,601	19.1%	147,222
Licences and Rights	154,677	121,872	121,872	84,693	71,092	13,601	19.1%	147,222
Computer Software and Applications	84,496	51,692	51,692	43,755	30,153	13,601	45.1%	77,042
Unspecified	70,180	70,180	70,180	40,939	40,939	(0)	0.0%	70,180
<u>Computer Equipment</u>	238,838	223,487	223,487	125,191	130,368	(5,176)	-4.0%	239,824
Computer Equipment	238,838	223,487	223,487	125,191	130,368	(5,176)	-4.0%	239,824
<u>Furniture and Office Equipment</u>	117,884	120,641	120,641	59,627	70,374	(10,746)	-15.3%	110,679
Furniture and Office Equipment	117,884	120,641	120,641	59,627	70,374	(10,746)	-15.3%	110,679
<u>Machinery and Equipment</u>	57,585	98,414	98,414	55,361	57,408	(2,047)	-3.6%	118,526
Machinery and Equipment	57,585	98,414	98,414	55,361	57,408	(2,047)	-3.6%	118,526
<u>Transport Assets</u>	294,810	333,234	333,234	188,857	194,387	(5,529)	-2.8%	341,385
Transport Assets	294,810	333,234	333,234	188,857	194,387	(5,529)	-2.8%	341,385
Land	–	66,457	66,457	–	38,767	(38,767)	-100.0%	66,457
Land	–	66,457	66,457	–	38,767	(38,767)	-100.0%	66,457
Zoo's, Marine and Non-biological Animals	–	–	–	126	–	126	100.0%	211
Zoo's, Marine and Non-biological Animals	–	–	–	126	–	126	100.0%	211
Total Depreciation	2,585,356	2,814,293	2,814,293	1,572,367	1,587,102	(14,735)	-0.9%	2,850,008

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	8,468,248	9,361,952	9,362,895	5,512,012	5,461,686	50,326	0.9%	9,362,895
Service charges	17,609,344	19,179,838	19,476,569	12,561,185	11,692,316	868,869	7.4%	19,476,569
Investment revenue	905,415	941,028	952,549	613,464	551,135	62,328	11.3%	952,549
Transfers and subsidies	6,450,645	6,803,608	7,369,203	4,385,975	4,296,305	89,670	2.1%	7,369,203
Other own revenue	3,675,248	3,373,252	3,315,225	2,194,651	1,947,399	247,253	12.7%	3,315,225
Total Revenue (excluding capital transfers and contributions)	37,108,900	39,659,677	40,476,441	25,267,286	23,948,841	1,318,446	5.5%	40,476,441
Employee costs	10,947,439	13,014,073	12,607,728	6,816,469	7,097,912	(281,443)	-4.0%	12,607,599
Remuneration of Councillors	154,923	169,640	169,640	91,012	100,368	(9,355)	-9.3%	169,768
Depreciation & asset impairment	3,088,275	2,856,987	2,892,702	1,620,452	1,648,618	(28,166)	-1.7%	2,892,702
Finance charges	782,925	1,089,285	913,749	456,887	497,751	(40,864)	-8.2%	906,679
Materials and bulk purchases	9,380,574	10,783,733	10,329,018	5,323,117	5,343,344	(20,227)	-0.4%	10,345,141
Transfers and subsidies	385,870	263,704	416,798	195,076	116,205	78,872	67.9%	419,298
Other expenditure	8,767,355	11,427,087	11,485,641	5,587,580	5,609,564	(21,984)	-0.4%	11,474,088
Total Expenditure	33,507,363	39,604,509	38,815,275	20,090,595	20,413,762	(323,167)	-1.6%	38,815,275
Surplus/(Deficit)	3,601,537	55,168	1,661,166	5,176,691	3,535,079	1,641,613	46.4%	1,661,166
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,732,882	2,067,896	2,536,296	677,161	601,110	76,051	12.7%	2,536,296
Contributions & Contributed assets	78,248	76,200	54,526	6,236	25,362	(19,126)	-75.4%	54,526
Surplus/(Deficit) after capital transfers & contributions	5,412,667	2,199,264	4,251,988	5,860,088	4,161,551	1,698,537	40.8%	4,251,988
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	5,412,667	2,199,264	4,251,988	5,860,088	4,161,551	1,698,537	40.8%	4,251,988
<u>Capital expenditure & funds sources</u>								
Capital expenditure	5,719,579	8,456,748	6,685,325	2,086,195	2,033,499	52,696	2.6%	6,493,486
Capital transfers recognised	1,732,882	2,067,896	2,536,296	677,161	601,110	76,051	12.7%	2,523,602
Public contributions & donations	72,532	76,200	54,526	27,767	25,362	2,405	9.5%	53,289
Borrowing	2,533,155	4,000,000	500,000	160,721	192,568	(31,847)	-16.5%	496,648
Internally generated funds	1,381,010	2,312,652	3,594,503	1,220,546	1,214,459	6,087	0.5%	3,419,948
Total sources of capital funds	5,719,579	8,456,748	6,685,325	2,086,195	2,033,499	52,696	2.6%	6,493,486
<u>Financial position</u>								
Total current assets	15,213,588	15,760,893	20,610,877	14,991,865				20,610,877
Total non current assets	50,305,709	56,313,484	52,774,727	53,099,055				52,774,727
Total current liabilities	8,982,708	12,583,978	11,775,376	6,535,506				11,775,376
Total non current liabilities	12,717,712	16,872,693	14,289,354	12,512,786				14,289,354
Community wealth/Equity	43,818,877	42,617,706	47,320,874	49,042,628				47,320,874
<u>Cash flows</u>								
Net cash from (used) operating	7,528,519	4,844,958	7,844,079	5,354,649	4,393,465	(961,184)	-21.9%	7,844,079
Net cash from (used) investing	(6,226,551)	(7,732,684)	(6,138,861)	(2,453,017)	(3,236,748)	(783,731)	24.2%	(6,138,861)
Net cash from (used) financing	731,280	3,556,102	212,247	(128,229)	(128,229)	–	–	212,247
Cash/cash equivalents at the month/year end	5,806,824	5,923,649	7,530,778	8,386,716	6,641,801	(1,744,915)	-26.3%	7,530,778

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

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	14,260,679	14,763,272	14,805,339	9,071,894	8,859,926	211,968	2.4%	14,805,339
Executive and council	849	3,240	3,219	613	1,869	(1,256)	-67.2%	3,219
Finance and administration	14,259,810	14,760,024	14,802,117	9,071,286	8,858,058	213,228	2.4%	14,802,117
Internal audit	20	8	3	(5)	(1)	(4)	599.6%	3
<i>Community and public safety</i>	1,768,545	1,880,561	2,248,196	827,089	916,770	(89,681)	-9.8%	2,248,196
Community and social services	117,303	130,825	154,557	48,252	58,188	(9,936)	-17.1%	154,557
Sport and recreation	84,397	110,050	115,148	46,237	67,151	(20,913)	-31.1%	115,148
Public safety	36,980	11,726	46,731	6,580	17,706	(11,126)	-62.8%	46,731
Housing	1,149,396	1,211,961	1,531,667	550,452	579,352	(28,900)	-5.0%	1,531,667
Health	380,469	415,999	400,093	175,568	194,374	(18,806)	-9.7%	400,093
<i>Economic and environmental services</i>	3,274,442	3,188,342	3,261,732	1,791,587	1,517,268	274,319	18.1%	3,261,732
Planning and development	378,137	369,522	377,987	202,358	209,810	(7,452)	-3.6%	377,987
Road transport	2,887,880	2,805,489	2,848,122	1,575,506	1,305,491	270,015	20.7%	2,848,122
Environmental protection	8,425	13,331	35,622	13,723	1,967	11,756	597.7%	35,622
<i>Trading services</i>	19,904,484	21,673,945	22,470,084	14,111,553	13,106,884	1,004,668	7.7%	22,470,084
Energy sources	12,371,363	13,086,625	13,507,735	8,018,585	8,040,068	(21,483)	-0.3%	13,507,735
Water management	3,937,785	4,650,411	5,167,293	3,751,225	2,822,903	928,322	32.9%	5,167,293
Waste water management	1,864,484	2,311,354	2,215,719	1,353,078	1,255,490	97,588	7.8%	2,215,719
Waste management	1,730,852	1,625,554	1,579,336	988,665	988,423	242	0.0%	1,579,336
<i>Other</i>	266,654	297,653	281,912	148,561	174,464	(25,903)	-14.8%	281,912
Total Revenue - Functional	39,474,803	41,803,773	43,067,263	25,950,683	24,575,313	1,375,371	5.6%	43,067,263
Expenditure - Functional								
<i>Governance and administration</i>	6,524,490	8,518,224	8,246,894	4,100,259	4,344,210	(243,951)	-5.6%	8,246,894
Executive and council	398,148	450,141	457,751	249,232	256,728	(7,497)	-2.9%	457,751
Finance and administration	6,084,033	8,016,966	7,744,024	3,826,102	4,061,506	(235,404)	-5.8%	7,744,024
Internal audit	42,309	51,116	45,118	24,926	25,976	(1,050)	-4.0%	45,118
<i>Community and public safety</i>	4,718,187	5,120,605	5,344,034	2,691,059	2,737,689	(46,631)	-1.7%	5,344,034
Community and social services	852,925	894,025	898,013	489,895	501,418	(11,522)	-2.3%	898,013
Sport and recreation	1,112,469	1,192,887	1,137,413	629,104	609,000	20,104	3.3%	1,137,413
Public safety	547,035	615,325	595,001	327,144	336,849	(9,705)	-2.9%	595,001
Housing	1,129,742	1,239,650	1,543,890	615,988	646,935	(30,947)	-4.8%	1,543,890
Health	1,076,017	1,178,718	1,169,717	628,927	643,487	(14,560)	-2.3%	1,169,717
<i>Economic and environmental services</i>	6,275,388	6,551,208	6,810,793	3,543,498	3,488,333	55,165	1.6%	6,810,793
Planning and development	1,111,390	1,060,433	1,091,180	593,793	553,263	40,531	7.3%	1,091,180
Road transport	5,035,093	5,353,664	5,565,268	2,875,946	2,865,192	10,754	0.4%	5,565,268
Environmental protection	128,905	137,111	154,345	73,758	69,878	3,880	5.6%	154,345
<i>Trading services</i>	15,226,251	18,995,590	18,006,339	9,568,343	9,606,353	(38,009)	-0.4%	18,006,339
Energy sources	9,531,637	10,321,587	10,494,515	5,655,530	5,698,333	(42,802)	-0.8%	10,494,515
Water management	2,626,299	4,823,188	3,825,080	1,968,397	1,997,590	(29,192)	-1.5%	3,825,080
Waste water management	1,360,110	1,935,220	1,757,470	955,151	881,333	73,817	8.4%	1,757,470
Waste management	1,708,205	1,915,595	1,929,273	989,265	1,029,097	(39,832)	-3.9%	1,929,273
<i>Other</i>	644,498	418,882	407,216	187,436	68,599	118,838	173.2%	407,216
Total Expenditure - Functional	33,388,815	39,604,509	38,815,275	20,090,595	20,245,184	(154,589)	-0.8%	38,815,275
Surplus/ (Deficit) for the year	6,085,989	2,199,264	4,251,988	5,860,088	4,330,129	1,529,959	35.3%	4,251,988

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

Vote Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	845,789	919,594	938,743	439,420	470,751	(31,332)	-6.7%	938,743
Vote 2 - Corporate Services	88,093	79,950	72,676	34,183	44,243	(10,060)	-22.7%	72,676
Vote 3 - Economic Opportunities & Asset Managemnt	348,059	174,609	176,251	170,510	103,646	66,864	64.5%	176,251
Vote 4 - Energy & Climate Change	12,148,435	12,884,959	13,306,070	7,877,520	7,583,384	294,137	3.9%	13,306,070
Vote 5 - Finance	14,793,475	15,357,286	15,431,477	9,637,745	9,073,642	564,102	6.2%	15,431,477
Vote 6 - Human Settlements	1,038,525	1,103,933	1,432,039	461,934	400,374	61,561	15.4%	1,432,039
Vote 7 - Office of the City Manager	121	11	6	85	6	79	1268.0%	6
Vote 8 - Safety & Security	1,531,936	1,358,901	1,375,177	999,326	792,522	206,804	26.1%	1,375,177
Vote 9 - Spatial Planning & Environment	148,821	170,519	184,008	84,751	97,111	(12,360)	-12.7%	184,008
Vote 10 - Transport	1,421,486	1,515,791	1,550,511	593,728	545,838	47,889	8.8%	1,550,511
Vote 11 - Urban Management	215,884	222,216	234,213	131,986	129,455	2,531	2.0%	234,213
Vote 12 - Water & Waste	6,629,136	7,706,144	8,071,973	5,391,396	4,409,955	981,441	22.3%	8,071,973
Vote 13 - Cape Town Convension Centre	264,177	291,129	275,388	144,805	169,825	(25,020)	-14.7%	275,388
Vote 14 - Cape Town Stadium	864	18,731	18,731	59	10,926	(10,867)	-99.5%	18,731
Total Revenue by Vote	39,474,803	41,803,773	43,067,262	25,967,449	23,831,679	2,135,770	9.0%	43,067,262
Expenditure by Vote								
Vote 1 - Community Services & Health	3,129,812	3,590,992	3,605,515	1,791,248	2,001,157	(209,909)	-10.5%	3,605,515
Vote 2 - Corporate Services	1,585,561	1,791,434	1,710,383	934,890	973,290	(38,399)	-3.9%	1,710,383
Vote 3 - Economic Opportunities & Asset Managemnt	1,051,239	1,170,837	1,218,335	613,643	669,079	(55,436)	-8.3%	1,218,335
Vote 4 - Energy & Climate Change	9,805,546	10,673,982	10,794,201	5,833,032	5,742,235	90,798	1.6%	10,794,201
Vote 5 - Finance	2,543,273	3,156,818	3,073,825	1,593,225	1,647,592	(54,366)	-3.3%	3,073,825
Vote 6 - Human Settlements	1,383,276	1,598,166	1,898,837	767,702	624,256	143,446	23.0%	1,898,837
Vote 7 - Office of the City Manager	159,585	214,357	210,096	108,117	131,295	(23,178)	-17.7%	210,096
Vote 8 - Safety & Security	2,939,072	3,328,929	3,308,492	1,844,567	1,385,566	459,001	33.1%	3,308,492
Vote 9 - Spatial Planning & Environment	541,000	558,353	594,227	311,605	326,350	(14,745)	-4.5%	594,227
Vote 10 - Transport	3,149,576	3,367,830	3,492,090	1,654,037	1,630,818	23,219	1.4%	3,492,090
Vote 11 - Urban Management	678,411	788,234	769,384	407,108	447,568	(40,459)	-9.0%	769,384
Vote 12 - Water & Waste	5,933,983	9,024,005	7,823,364	4,109,074	4,333,992	(224,917)	-5.2%	7,823,364
Vote 13 - Cape Town Convension Centre	487,976	321,840	297,796	122,295	187,740	(65,445)	-34.9%	297,796
Vote 14 - Cape Town Stadium	505	18,731	18,731	49	10,926	(10,877)	-99.5%	18,731
Total Expenditure by Vote	33,388,815	39,604,509	38,815,275	20,090,595	20,111,862	(21,267)	-0.1%	38,815,275
Surplus/ (Deficit) for the year	6,085,989	2,199,264	4,251,987	5,876,854	3,719,817	2,157,037	58.0%	4,251,987

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

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	8,468,248	9,361,952	9,362,895	5,512,012	5,461,686	50,326	0.9%	9,362,895
Service charges - electricity revenue	11,795,439	12,591,403	13,027,472	7,763,557	7,768,518	(4,961)	-0.1%	13,027,472
Service charges - water revenue	2,634,911	3,574,755	3,511,828	2,913,032	2,138,563	774,469	36.2%	3,511,828
Service charges - sanitation revenue	1,515,484	1,811,048	1,781,428	1,222,203	1,110,660	111,543	10.0%	1,781,428
Service charges - refuse revenue	1,057,040	1,202,059	1,155,841	662,393	674,241	(11,848)	-1.8%	1,155,841
Service charges - other	606,470	573	–	–	334	(334)	-100.0%	–
Rental of facilities and equipment	635,196	534,195	519,846	261,313	314,288	(52,975)	-16.9%	519,846
Interest earned - external investments	905,415	941,028	952,549	613,464	551,135	62,328	11.3%	952,549
Interest earned - outstanding debtors	302,871	340,970	322,691	237,446	188,260	49,186	26.1%	322,691
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1,644,474	1,280,160	1,230,730	947,226	717,663	229,564	32.0%	1,230,730
Licences and permits	46,788	46,050	53,841	34,804	31,361	3,444	11.0%	53,841
Agency services	213,550	201,723	201,723	130,892	117,672	13,221	11.2%	201,723
Transfers and subsidies	6,450,645	6,803,608	7,369,203	4,385,975	4,296,305	89,670	2.1%	7,369,203
Other revenue	751,803	926,283	942,524	504,347	554,023	(49,677)	-9.0%	942,524
Gains on disposal of PPE	80,567	43,870	43,870	78,623	24,132	54,490	225.8%	43,870
Total Revenue (excluding capital transfers and contributions)	37,108,900	39,659,677	40,476,441	25,267,286	23,948,841	1,318,446	5.5%	40,476,441
Expenditure By Type								
Employee related costs	10,947,439	13,014,073	12,607,728	6,816,469	7,097,912	(281,443)	-4.0%	12,607,599
Remuneration of councillors	154,923	169,640	169,640	91,012	100,368	(9,355)	-9.3%	169,768
Debt impairment	1,361,636	2,989,251	2,401,678	1,727,284	1,400,979	326,305	23.3%	2,401,678
Depreciation & asset impairment	3,088,275	2,856,987	2,892,702	1,620,452	1,648,618	(28,166)	-1.7%	2,892,702
Finance charges	782,925	1,089,285	913,749	456,887	497,751	(40,864)	-8.2%	906,679
Bulk purchases	8,122,430	9,487,132	8,987,316	4,636,184	4,656,277	(20,093)	-0.4%	8,987,316
Other materials	1,258,144	1,296,601	1,341,702	686,933	687,067	(134)	0.0%	1,357,825
Contracted services	5,658,759	6,119,111	6,757,974	2,698,108	2,893,596	(195,489)	-6.8%	6,739,351
Transfers and subsidies	385,870	263,704	416,798	195,076	116,205	78,872	67.9%	419,298
Other expenditure	1,733,890	2,318,237	2,150,877	985,791	1,140,126	(154,335)	-13.5%	2,157,947
Loss on disposal of PPE	13,070	488	175,112	176,398	174,862	1,535	0.9%	175,112
Total Expenditure	33,507,363	39,604,509	38,815,275	20,090,595	20,413,762	(323,167)	-1.6%	38,815,275
Surplus/(Deficit)	3,601,537	55,168	1,661,166	5,176,691	3,535,079	1,641,613	46.4%	1,661,166
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,732,882	2,067,896	2,536,296	677,161	601,110	76,051	12.7%	2,536,296
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	72,532	76,200	54,526	4,749	25,362	(20,613)	-81.3%	54,526
Transfers and subsidies - capital (in-kind - all)	5,716	–	–	1,486	–	1,486	100.0%	–
Surplus/(Deficit) after capital transfers & contributions	5,412,667	2,199,264	4,251,988	5,860,088	4,161,551			4,251,988
Taxation	(118,548)	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	5,531,215	2,199,264	4,251,988	5,860,088	4,161,551			4,251,988
Attributable to minorities	–	(8,783)	(6,409)	1,643	(3,919)			(6,409)
Surplus/(Deficit) attributable to municipality	5,531,215	2,190,481	4,245,579	5,861,731	4,157,632			4,245,579
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	5,531,215	2,190,481	4,245,579	5,861,731	4,157,632			4,245,579

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

Vote Description	2017/18	Budget Year 2018/19						Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	260,247	314,508	313,947	100,893	113,127	(12,234)	-10.8%	294,351
Vote 2 - Corporate Services	370,959	354,688	269,714	75,697	101,260	(25,563)	-25.2%	263,101
Vote 3 - Economic Opportunities & Asset Managemnt	295,284	224,601	283,893	76,797	61,886	14,911	24.1%	283,795
Vote 4 - Energy & Climate Change	1,024,550	1,113,506	863,239	368,022	324,244	43,778	13.5%	856,524
Vote 5 - Finance	14,009	20,549	26,851	5,469	8,428	(2,959)	-35.1%	21,495
Vote 6 - Human Settlements	488,589	822,428	732,986	221,045	255,653	(34,608)	-13.5%	736,168
Vote 7 - Office of the City Manager	2,288	813	2,696	638	974	(336)	-34.5%	2,623
Vote 8 - Safety & Security	158,094	196,078	212,649	90,363	77,786	12,578	16.2%	212,457
Vote 9 - Spatial Planning & Environment	34,566	107,025	62,253	2,920	3,581	(662)	-18.5%	62,253
Vote 10 - Transport	1,008,888	1,234,574	1,169,139	369,237	363,908	5,329	1.5%	1,159,876
Vote 11 - Urban Management	17,308	13,620	23,477	2,232	2,450	(218)	-8.9%	23,257
Vote 12 - Water & Waste	1,928,837	4,005,167	2,675,289	729,802	691,507	38,295	5.5%	2,528,393
Vote 13 - Cape Town Convension Centre	115,960	49,193	49,193	43,081	28,696	14,385	50.1%	49,193
Vote 14 - Cape Town Stadium	-	-	-	-	-	-		-
Total Capital Expenditure	5,719,579	8,456,748	6,685,325	2,086,195	2,033,499	52,696	2.6%	6,493,486
Capital Expenditure - Functional Classification								
Governance and administration	1,207,240	986,516	981,621	322,089	316,653	5,436	1.7%	960,768
Executive and council	4,328	4,380	3,450	1,316	1,551	(235)	-15.2%	3,960
Finance and administration	1,202,160	982,005	977,896	320,502	314,831	5,671	1.8%	956,532
Internal audit	751	131	276	271	271	0	0.1%	276
Community and public safety	755,562	1,082,792	1,014,208	320,462	363,223	(42,761)	-11.8%	1,001,484
Community and social services	131,174	97,129	102,845	32,145	32,783	(638)	-1.9%	102,904
Sport and recreation	94,055	84,261	100,966	41,077	48,950	(7,873)	-16.1%	100,812
Public safety	20,342	35,064	40,914	13,561	15,237	(1,676)	-11.0%	40,914
Housing	464,900	794,497	705,755	217,325	249,350	(32,025)	-12.8%	704,627
Health	45,090	71,841	63,727	16,353	16,903	(550)	-3.3%	52,227
Economic and environmental services	1,117,077	1,389,642	1,317,033	395,760	391,205	4,554	1.2%	1,307,767
Planning and development	33,694	39,904	67,090	8,290	7,405	885	11.9%	67,089
Road transport	1,065,047	1,331,443	1,219,907	385,775	381,485	4,291	1.1%	1,210,642
Environmental protection	18,337	18,294	30,037	1,695	2,316	(621)	-26.8%	30,037
Trading services	2,516,840	4,939,787	3,311,645	1,004,454	933,010	71,444	7.7%	3,162,650
Energy sources	930,773	1,071,737	845,932	364,652	321,034	43,617	13.6%	839,217
Water management	893,393	2,366,730	1,664,442	439,712	349,875	89,837	25.7%	1,518,861
Waste water management	583,306	1,135,113	638,817	160,114	204,386	(44,272)	-21.7%	642,117
Waste management	109,367	366,207	162,455	39,977	57,715	(17,738)	-30.7%	162,455
Other	122,861	58,011	60,817	43,431	29,408	14,023	47.7%	60,817
Total Capital Expenditure - Functional Classification	5,719,579	8,456,748	6,685,325	2,086,195	2,033,499	52,696	2.6%	6,493,486
Funded by:								
National Government	1,699,597	2,015,146	2,510,069	670,487	595,685	74,803	12.6%	2,497,374
Provincial Government	33,285	52,750	26,227	6,674	5,425	1,249	23.0%	26,227
District Municipality	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-		-
Transfers recognised - capital	1,732,882	2,067,896	2,536,296	677,161	601,110	76,051	12.7%	2,523,602
Public contributions & donations	72,532	76,200	54,526	27,767	25,362	2,405	9.5%	53,289
Borrowing	2,533,155	4,000,000	500,000	160,721	192,568	(31,847)	-16.5%	496,648
Internally generated funds	1,381,010	2,312,652	3,594,503	1,220,546	1,214,459	6,087	0.5%	3,419,948
Total Capital Funding	5,719,579	8,456,748	6,685,325	2,086,195	2,033,499	52,696	2.6%	6,493,486

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	256,103	109,764	109,764	106,800	109,764
Call investment deposits	7,435,848	7,442,199	9,029,634	7,417,034	9,029,634
Consumer debtors	5,633,326	6,349,964	9,329,389	5,285,373	9,329,389
Other debtors	1,400,702	1,448,962	1,606,527	1,675,096	1,606,527
Current portion of long-term receivables	14,290	15,657	15,005	14,121	15,005
Inventory	473,318	394,347	520,558	493,440	520,558
Total current assets	15,213,588	15,760,893	20,610,877	14,991,865	20,610,877
Non current assets					
Long-term receivables	25,854	36,978	24,561	14,467	24,561
Investments	5,111,773	4,236,612	4,236,612	7,451,522	4,236,612
Investment property	584,713	582,999	582,999	584,713	582,999
Investments in Associate	–	–	–	–	–
Property, plant and equipment	43,728,904	51,039,918	47,352,877	44,193,888	47,352,877
Agricultural	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	716,009	408,074	568,787	716,009	568,787
Other non-current assets	138,456	8,904	8,891	138,456	8,891
Total non current assets	50,305,709	56,313,484	52,774,727	53,099,055	52,774,727
TOTAL ASSETS	65,519,297	72,074,377	73,385,604	68,090,920	73,385,604
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	376,805	619,342	419,342	376,805	419,342
Consumer deposits	409,823	451,735	442,738	420,855	442,738
Trade and other payables	7,176,200	10,438,548	9,852,543	4,728,938	9,852,543
Provisions	1,019,879	1,074,353	1,060,752	1,008,909	1,060,752
Total current liabilities	8,982,708	12,583,978	11,775,376	6,535,506	11,775,376
Non current liabilities					
Borrowing	6,492,536	9,772,937	7,189,598	6,287,609	7,189,598
Provisions	6,225,176	7,099,756	7,099,756	6,225,176	7,099,756
Total non current liabilities	12,717,712	16,872,693	14,289,354	12,512,786	14,289,354
TOTAL LIABILITIES	21,700,420	29,456,671	26,064,729	19,048,292	26,064,729
NET ASSETS	43,818,877	42,617,706	47,320,874	49,042,628	47,320,874
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	40,353,795	39,191,574	41,537,349	45,781,292	41,537,349
Reserves	3,465,082	3,426,132	5,783,525	3,261,335	5,783,525
TOTAL COMMUNITY WEALTH/EQUITY	43,818,877	42,617,706	47,320,874	49,042,628	47,320,874

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	8,468,248	8,968,987	9,039,504	5,360,882	5,328,515	32,367	0.6%	9,039,504
Service charges	18,164,117	17,623,043	18,709,014	11,491,210	11,402,039	89,171	0.8%	18,709,014
Other revenue	2,774,872	4,504,876	4,525,375	3,090,033	3,006,703	83,329	2.8%	4,525,375
Government - operating	4,011,324	4,315,632	4,883,727	2,972,666	2,655,296	317,370	12.0%	4,883,727
Government - capital	1,733,466	2,067,896	2,528,996	1,400,018	1,078,771	321,247	29.8%	2,528,996
Interest	1,173,010	941,028	952,549	505,333	510,414	(5,081)	-1.0%	952,549
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(27,964,016)	(32,261,821)	(31,623,758)	(19,069,171)	(19,195,174)	(126,003)	0.7%	(31,623,758)
Finance charges	(690,647)	(980,877)	(686,428)	(396,323)	(393,100)	3,223	-0.8%	(686,428)
Transfers and Grants	(141,855)	(333,807)	(484,901)	-	-	-	-	(484,901)
NET CASH FROM/(USED) OPERATING ACTIVITIES	7,528,519	4,844,958	7,844,079	5,354,649	4,393,465	(961,184)	-21.9%	7,844,079
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	98,669	120,070	98,396	-	-	-	-	98,396
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	15,030	1,946	1,293	-	-	-	-	1,293
Decrease (increase) in non-current investments	(629,444)	(238,708)	(238,708)	-	-	-	-	(238,708)
Payments								
Capital assets	(5,710,806)	(7,615,993)	(5,999,841)	(2,453,017)	(3,236,748)	(783,731)	24.2%	(5,999,841)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,226,551)	(7,732,684)	(6,138,861)	(2,453,017)	(3,236,748)	(783,731)	24.2%	(6,138,861)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,000,473	4,000,000	500,000	98,210	98,210	-	-	500,000
Increase (decrease) in consumer deposits	38,426	38,688	38,166	-	-	-	-	38,166
Payments								
Repayment of borrowing	(307,619)	(482,586)	(325,919)	(226,439)	(226,439)	-	-	(325,919)
NET CASH FROM/(USED) FINANCING ACTIVITIES	731,280	3,556,102	212,247	(128,229)	(128,229)	-	-	212,247
NET INCREASE/ (DECREASE) IN CASH HELD	2,033,248	668,375	1,917,464	2,773,403	1,028,488			1,917,464
Cash/cash equivalents at beginning:	3,773,576	5,255,273	5,613,313	5,613,313	5,613,313			5,613,313
Cash/cash equivalents at month/year end:	5,806,824	5,923,649	7,530,778	8,386,716	6,641,801			7,530,778

IN-YEAR BUDGET STATEMENT TABLES: MUNICIPAL ENTITY - CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Executive Summary

The Company hosted 329 events as of 31 January 2019 and achieved a surplus of R5.7 million.

Table F1 Monthly Budget Statement Summary

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-		-
Investment revenue	17,829	4,515	12,262	8,719	7,762	957	12.3%	12,262
Transfers recognised - operational	-	-	-	-	-	-		-
Other own revenue	246,324	286,614	263,127	136,087	142,177	(6,091)	-4.3%	263,127
Total Revenue (excluding capital transfers and contributions)	264,153	291,129	275,388	144,805	149,939	(5,133)	-3.4%	275,388
Employee costs	56,451	92,542	83,506	33,736	44,360	(10,624)	-23.9%	83,506
Remuneration of Board Members	459	756	884	217	442	(225)	-50.9%	884
Depreciation and asset impairment	502,419	42,651	42,651	24,875	24,880	(5)	0.0%	42,651
Finance charges	-	-	-	-	-	-		-
Materials and bulk purchases	33,615	41,317	36,733	17,352	17,764	(411)	-2.3%	36,733
Transfers and grants	-	57	57	-	33	(33)	-100.0%	57
Other expenditure	98,554	144,517	133,964	62,882	76,162	(13,281)	-17.4%	133,964
Total Expenditure	691,499	321,840	297,796	139,061	163,641	(24,580)	-15.0%	297,796
Surplus/(Deficit)	(427,346)	(30,711)	(22,408)	5,744	(13,703)	19,447	-141.9%	(22,408)
Transfers recognised - capital	-	-	-	-	-	-		-
Contributions & Contributed assets	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(427,346)	(30,711)	(22,408)	5,744	(13,703)	19,447	-141.9%	(22,408)
Taxation	(117,590)	-	-	-	-	-		-
#N/A	(309,756)	(30,711)	(22,408)	5,744	(13,703)	19,447	-141.9%	(22,408)
Capital expenditure & funds sources								
Capital expenditure	115,960	49,193	49,193	43,081	28,696	14,385	50.1%	49,193
Transfers recognised - capital	-	-	-	-	-	-		-
Public contributions & donations	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-		-
Internally generated funds	115,960	49,193	49,193	43,081	28,696	14,385	50.1%	49,193
Total sources of capital funds	115,960	49,193	49,193	43,081	28,696	14,385	50.1%	49,193
Financial position								
Total current assets	245,145	132,686	132,606	227,999				132,606
Total non current assets	704,703	438,450	595,900	722,150				595,900
Total current liabilities	106,700	118,543	100,264	95,224				100,264
Total non current liabilities	-	-	-	-				-
Community wealth/Equity	843,148	452,593	628,242	854,925				628,242
Cash flows								
Net cash from (used) operating	88,732	29,498	54,655	(21,584)	11,747	(33,330)	-283.7%	54,655
Net cash from (used) investing	(115,960)	(49,193)	(49,193)	(16,730)	(28,696)	11,966	-41.7%	(49,193)
Net cash from (used) financing	-	-	-	-	-	-		-
Cash/cash equivalents at the year end	223,757	107,000	132,156	186,648	109,745	76,902	70.1%	132,156

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

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	–	–	–	–	–	–		–
Service charges - electricity revenue	–	–	–	–	–	–		–
Service charges - water revenue	–	–	–	–	–	–		–
Service charges - sanitation revenue	–	–	–	–	–	–		–
Service charges - refuse revenue	–	–	–	–	–	–		–
Service charges - other	–	–	–	–	–	–		–
Rental of facilities and equipment	115,084	138,802	123,844	60,765	69,740	(8,975)	-12.9%	123,844
Interest earned - external investments	17,829	4,515	12,262	8,719	7,762	957	12.3%	12,262
Interest earned - outstanding debtors	–	–	–	–	–	–		–
Dividends received	–	–	–	–	–	–		–
Fines, penalties and forfeits	–	–	–	–	–	–		–
Licences and permits	–	–	–	–	–	–		–
Agency services	–	–	–	–	–	–		–
Transfers and subsidies	–	–	–	–	–	–		–
Other revenue	131,240	147,812	139,283	75,322	72,437	2,884	4.0%	139,283
Gains on disposal of PPE	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	264,153	291,129	275,388	144,805	149,939	(5,133)	-3.4%	275,388
Expenditure By Type								
Employee related costs	56,451	92,542	83,506	33,736	44,360	(10,624)	-23.9%	83,506
Remuneration of Directors	459	756	884	217	442	(225)	-50.9%	884
Debt impairment	1,057	300	300	–	175	(175)	-100.0%	300
Depreciation & asset impairment	502,419	42,651	42,651	24,875	24,880	(5)	0.0%	42,651
Finance charges	–	–	–	–	–	–		–
Bulk purchases	–	–	–	–	–	–		–
Other materials	33,615	41,317	36,733	17,352	17,764	(411)	-2.3%	36,733
Contracted services	52,915	62,884	57,039	31,999	31,691	308	1.0%	57,039
Transfers and subsidies	–	57	57	–	33	(33)	-100.0%	57
Other expenditure	44,583	81,334	76,624	30,883	44,296	(13,414)	-30.3%	76,624
Loss on disposal of PPE	–	–	–	–	–	–		–
Total Expenditure	691,499	321,840	297,796	139,061	163,641	(24,580)	-15.0%	297,796
Surplus/(Deficit)	(427,346)	(30,711)	(22,408)	5,744	(13,703)	19,447	-141.9%	(22,408)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–		–
Surplus/(Deficit) before taxation	(427,346)	(30,711)	(22,408)	5,744	(13,703)	19,447	-141.9%	(22,408)
Taxation	(117,590)	–	–	–	–	–		–
Surplus/(Deficit) for the year	(309,756)	(30,711)	(22,408)	5,744	(13,703)	19,447		(22,408)

Table F3 Monthly Budget Statement – Capital expenditure

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Capital expenditure by Asset Class/Sub-class</u>								
<u>Investment properties</u>								
Revenue Generating	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-		-
<u>Other assets</u>	100,974	27,247	27,247	32,831	15,894	16,937	106.6%	27,247
Operational Buildings	100,974	27,247	27,247	32,831	15,894	16,937	106.6%	27,247
Municipal Offices	100,974	27,247	27,247	32,831	15,894	16,937	106.6%	27,247
<u>Computer Equipment</u>	8,621	15,218	15,218	8,558	8,877	(319)	-3.6%	15,218
Computer Equipment	8,621	15,218	15,218	8,558	8,877	(319)	-3.6%	15,218
<u>Furniture and Office Equipment</u>	3,183	5,380	5,380	1,650	3,138	(1,489)	-47.4%	5,380
Furniture and Office Equipment	3,183	5,380	5,380	1,650	3,138	(1,489)	-47.4%	5,380
<u>Machinery and Equipment</u>	3,183	1,348	1,348	41	786	(745)	-94.8%	1,348
Machinery and Equipment	3,183	1,348	1,348	41	786	(745)	-94.8%	1,348
Total Capital Expenditure	115,960	49,193	49,193	43,081	28,696	14,385	50.1%	49,193
<u>Funded by:</u>								
National Government	-	-	-	-	-	-		-
Provincial Government	-	-	-	-	-	-		-
Parent Municipality	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-		-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-		-
Internally generated funds	115,960	49,193	49,193	43,081	28,696	14,385	50.1%	49,193
Total Capital Funding	115,960	49,193	49,193	43,081	28,696	14,385	50.1%	49,193

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2017/18	Current Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	6,282	–	–	5,729	–
Call investment deposits	217,475	107,000	112,462	198,661	112,462
Consumer debtors	–	–	–	–	–
Other debtors	19,796	24,027	18,485	21,869	18,485
Current portion of long-term receivables	–	–	–	–	–
Inventory	1,591	1,659	1,659	1,741	1,659
Total current assets	245,145	132,686	132,606	227,999	132,606
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	0	0	–	0
Investment property	–	–	–	–	–
Property, plant and equipment	575,139	438,450	595,900	592,586	595,900
Agricultural	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	129,564	–	–	129,564	–
Total non current assets	704,703	438,450	595,900	722,150	595,900
TOTAL ASSETS	949,848	571,136	728,506	950,150	728,506
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	28,163	26,166	22,912	30,600	22,912
Trade and other payables	73,814	86,549	71,524	61,886	71,524
Provisions	4,723	5,828	5,828	2,737	5,828
Total current liabilities	106,700	118,543	100,264	95,224	100,264
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	106,700	118,543	100,264	95,224	100,264
NET ASSETS	843,148	452,593	628,242	854,925	628,242
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(434,280)	(824,834)	(649,186)	(422,503)	(649,186)
Reserves	–	–	–	–	–
Share capital	1,277,428	1,277,428	1,277,428	1,277,428	1,277,428
TOTAL COMMUNITY WEALTH/EQUITY	843,148	452,593	628,242	854,925	628,242

Table F5 Monthly Budget Statement – Cash Flow

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–		–
Other revenue	248,151	284,135	269,444	147,757	139,334	8,423	6.0%	269,444
Government - operating	–	–	–	–	–	–		–
Government - capital	–	–	–	–	–	–		–
Interest	17,829	4,515	12,262	8,719	7,762	957	12.3%	12,262
Dividends	–	–	–	–	–	–		–
Payments								
Suppliers and employees	(177,249)	(259,151)	(227,050)	(178,059)	(135,349)	(42,710)	31.6%	(227,050)
Finance charges	–	–	–	–	–	–		–
Dividends paid	–	–	–	–	–	–		–
Transfers and Grants	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES	88,732	29,498	54,655	(21,584)	11,747	(33,330)	-283.7%	54,655
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	(115,960)	(49,193)	(49,193)	(16,730)	(28,696)	11,966	-41.7%	(49,193)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(115,960)	(49,193)	(49,193)	(16,730)	(28,696)	11,966	-41.7%	(49,193)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	–	–	–	–	–	–		–
Payments								
Repayment of borrowing	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD	(27,228)	(19,694)	5,462	(38,314)	(16,949)	(21,365)	126.1%	5,462
Cash/cash equivalents at the year begin:	250,985	126,694	126,694	224,962	126,694	98,267	77.6%	126,694
Cash/cash equivalents at the year end:	223,757	107,000	132,156	186,648	109,745	76,902	70.1%	132,156

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

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
<u>Revenue items</u>			
Interest earned - external investments	957	The variance is due to the favourable cash balance as a result of the timing of capital projects paid, the investment of surplus funds and favourable interest rates.	None required; budget to be achieved at 30 June 2019.
Other revenue	2,884	Good growth experienced in Food & Beverage, and Other revenue.	None required; budget to be achieved at 30 June 2019.
Rental of facilities and equipment	(8,975)	The unfavourable variance relates to rental income and is as a result of the lower yielding events held to date, in particular the international events.	None required; budget to be achieved at 30 June 2019.
<u>Expenditure items</u>			
Employee related costs	(10,624)	The positive variance is related to vacancies and savings achieved as at 31 January 2019.	None required; budget to be achieved at 30 June 2019.
Other materials	(411)	The variance is due to lower event-related costs as well as savings achieved to date.	None required; budget to be achieved at 30 June 2019.
Contracted services	308	The variance is due to inflationary increases on services.	None required; budget to be achieved at 30 June 2019.
Other expenditure	(13,414)	The variance is due to a combination of savings on building and utility costs as well as savings on the budgeted costs relating to the new building.	None required; budget to be achieved at 30 June 2019.
<u>Capital Expenditure items</u>			
Computer Equipment	319	Due to timing of capital spend as at 31 January 2019.	None required; budget to be achieved at 30 June 2019.
Furniture and Office Equipment	1,489	Due to timing of capital spend as at 31 January 2019.	None required; budget to be achieved at 30 June 2019.
Machinery and Equipment	786	Due to timing of capital spend as at 31 January 2019.	None required; budget to be achieved at 30 June 2019.
<u>Cash flow items</u>			
Interest	957	The variance is due to the favourable cash balance as a result of the timing of capital projects paid, the investment of surplus funds and favourable interest rates.	None required; budget to be achieved at 30 June 2019.
Other revenue	8,423	Good growth experienced in Food & Beverage, and Other revenue.	None required; budget to be achieved at 30 June 2019.
Suppliers and employees	(42,710)	The variance is due in part to the lower YTD expenditure incurred.	None required; budget to be achieved at 30 June 2019.
Capital assets	11,966	Due to timing of capital spend as at 31 January 2019.	None required; budget to be achieved at 30 June 2019.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2017/18	Current Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	72.7%	13.3%	14.3%	17.9%	14.3%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	12.7%	26.2%	16.0%	11.1%	16.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	229.8%	111.9%	132.3%	239.4%	132.3%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	229.8%	111.9%	132.3%	239.4%	132.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	209.7%	90.3%	112.2%	214.6%	112.2%
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	7.5%	8.3%	6.7%	15.1%	6.7%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	21.4%	31.8%	30.3%	23.3%	30.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	190.2%	14.7%	15.5%	17.2%	15.5%

Table SF3 Entity Aged debtors

Detail	Current Year 2018/19										>90 days
	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	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	2,536	1,805	802	-	-	-	186	6,405	11,734	-	6,591
Total By Income Source	2,536	1,805	802	-	-	-	186	6,405	11,734	-	6,591
Debtors Age Analysis By Customer Group											
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	2,536	1,805	802	-	-	-	186	6,405	11,734	-	-
Total By Customer Group	2,536	1,805	802	-	-	-	186	6,405	11,734	-	-

Table SF4 Entity Aged creditors

Detail	Current Year 2018/19								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	4,246	545	-	-	-	-	-	-	4,791
Total By Customer Type	4,246	545	-	-	-	-	-	-	4,791

Table SF5 Entity investment portfolio monthly statement

#N/A	Current Year 2018/19							
	Period of investment Months	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value		
						Begin	Change	End
R thousands								
CTICC								
Cash				#N/A	#N/A	213	(42)	171
Nedbank - Current - 1232 043850				#N/A	#N/A	783	(36)	747
Nedbank - Call Deposit - 03/7881544007/000105					6.55	20	()	20
ABSA Bank - Current - 4072900553				29	#N/A	11,821	(9,966)	1,855
ABSA Bank - Exh Serv - Current - 4072900731				7	#N/A	789	(594)	195
ABSA Bank - Treasury Account - 40-7373-1246					#N/A	73	()	73
ABSA Bank - Convento Account - 40-7373-3701				14	#N/A	2,540	(14)	2,527
ABSA Bank - Call Deposit - 4074708347				39	6.5	4,765	7,311	12,076
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367				77	7.73	8,387	(77)	8,310
Investec Bank - (462097) 1008645				201	8.09	13,910	22,299	36,209
Nedgroup Money Market - (800167964) - 8319631				276	7.82	29,961	(276)	29,685
First National Bank -RMB Investment- SMT-DI15H00101				138	7.43	15,491	(138)	15,353
ABSA Bank - CTICC Money Market - 9316676360				130	8.12	14,260	(130)	14,130
#N/A				329	7.75	35,853	(329)	35,524
#N/A				3	#N/A	50	111	160
#N/A					6.5	3		2
ABSA Bank - CTICC East - Money Market (6241084-ZAR-2201-0)				374	6.55	47,727	(374)	47,353
ABSA Bank - CTICC East - FD (Guarantee) - 43939765 FDE				#N/A	#N/A	#N/A		
Total investments				1,619		186,646	17,744	204,390

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	459	756	884	217	442	(225)	-50.9%	884
Sub Total - Board Members of Entities	459	756	884	217	442	(225)	-50.9%	884
% increase		64.6%	92.6%					92.6%
Senior Managers of Entities								
Basic Salaries	8,444	8,884	8,884	5,182	5,182	–		8,884
Sub Total - Senior Managers of Entities	8,444	8,884	8,884	5,182	5,182	–		8,884
% increase		5.2%	5.2%					5.2%
Other Staff of Entities								
Basic Salaries	48,007	83,209	74,622	28,553	39,177	(10,624)	-27.1%	74,622
Sub Total - Other Staff of Entities	48,007	83,209	74,622	28,553	39,177	(10,624)	-27.1%	74,622
% increase		73.3%	55.4%					55.4%
Total Municipal Entities remuneration	56,910	92,849	84,390	33,953	44,802	(10,849)	-24.2%	84,390
Unpaid salary, allowances & benefits in arrears	–	–	–	–	–	–	–	–

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
<u>Revenue By Source</u>															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	4,972	6,407	9,512	14,371	14,460	5,117	5,914	9,246	16,329	9,501	8,061	19,953	123,844	147,131	155,958
Other revenue	6,645	7,417	12,461	19,218	15,990	8,099	5,504	11,221	18,034	12,728	13,638	8,327	139,283	156,680	166,081
Interest earned	1,342	1,270	1,224	1,226	1,274	764	1,619	900	900	900	900	(57)	12,262	4,786	5,073
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	12,959	15,093	23,196	34,815	31,724	13,980	13,038	21,368	35,264	23,129	22,600	28,223	275,388	308,597	327,113
<u>Expenditure By Type</u>															
Employee related costs	4,248	4,326	4,715	5,997	5,121	4,668	4,661	7,668	7,865	7,868	7,870	18,499	83,506	98,909	104,843
Remuneration of Board Members	–	–	82	–	14	121	–	–	221	–	–	446	884	816	882
Debt impairment	–	–	–	–	–	–	–	25	25	25	25	200	300	312	315
Depreciation & asset impairment	3,554	3,554	3,554	3,554	3,554	3,554	3,554	3,554	3,554	3,554	3,554	3,560	42,651	45,211	47,923
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	1,759	2,360	2,147	4,055	3,490	1,592	1,951	3,098	5,262	3,665	3,721	3,635	36,733	43,940	46,577
Contracted services	3,790	5,051	4,817	5,392	4,718	3,043	5,187	4,913	5,584	4,947	5,041	4,556	57,039	66,877	70,889
Transfers and grants	–	–	–	–	–	–	–	5	5	5	5	38	57	61	64
Other expenditure	2,589	3,433	6,362	4,058	6,506	4,215	3,719	6,384	6,859	6,364	6,398	19,736	76,624	86,498	91,688
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	15,940	18,723	21,676	23,055	23,403	17,193	19,071	25,647	29,375	26,428	26,614	50,670	297,796	342,624	363,182

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 2019)

Description	Current Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital expenditure															
Capital assets	946	6,664	9,226	10,297	2,516	9,214	4,257	4,099	4,099	4,099	4,099	(10,327)	49,193	40,631	43,069
Total capital expenditure	946	6,664	9,226	10,297	2,516	9,214	4,257	4,099	4,099	4,099	4,099	(10,327)	49,193	40,631	43,069
Cash flow															
Ratepayers and other	14,754	20,596	24,022	25,154	26,826	8,549	27,460	20,058	33,676	21,784	21,266	25,298	269,444	302,755	320,933
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,342	1,270	1,224	1,226	1,274	764	1,619	900	900	900	900	(57)	12,262	4,786	5,073
Suppliers, employees and other	(31,740)	(24,731)	(21,965)	(23,267)	(17,812)	(10,611)	(47,540)	(21,622)	(15,200)	(17,504)	(20,360)	25,301	(227,050)	(289,975)	(307,831)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(15,644)	(2,865)	3,281	3,113	10,287	(1,298)	(18,461)	(663)	19,376	5,181	1,806	50,542	54,655	17,566	18,175
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	2,608	(584)	(6,580)	(8,021)	969	(5,839)	717	(4,099)	(4,099)	(4,099)	(4,099)	(16,065)	(49,193)	(40,631)	(43,069)
NET CASH FROM/(USED) INVESTING ACTIVITIES	2,608	(584)	(6,580)	(8,021)	969	(5,839)	717	(4,099)	(4,099)	(4,099)	(4,099)	(16,065)	(49,193)	(40,631)	(43,069)
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(13,036)	(3,449)	(3,299)	(4,907)	11,257	(7,137)	(17,744)	(4,763)	15,277	1,081	(2,294)	34,477	5,462	(23,065)	(24,894)

Table SF8a Entity capital expenditure on new assets by asset class

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Investment properties	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–		–
Other assets	98,738	19,267	19,267	32,831	11,239	(21,592)	-192.1%	19,267
Operational Buildings	98,738	19,267	19,267	32,831	11,239	(21,592)	-192.1%	19,267
Municipal Offices	98,738	19,267	19,267	32,831	11,239	(21,592)	-192.1%	19,267
Computer Equipment	6,614	3,635	3,635	8,470	2,120	(6,350)	-299.5%	3,635
Computer Equipment	6,614	3,635	3,635	8,470	2,120	(6,350)	-299.5%	3,635
Furniture and Office Equipment	3,183	2,455	2,455	1,650	1,432	(218)	-15.2%	2,455
Furniture and Office Equipment	3,183	2,455	2,455	1,650	1,432	(218)	-15.2%	2,455
Machinery and Equipment	2,183	1,042	1,042	41	608	567	93.2%	1,042
Machinery and Equipment	2,183	1,042	1,042	41	608	567	93.2%	1,042
Total Capital Expenditure on new assets	110,717	26,399	26,399	42,993	15,400	(27,593)	-179.2%	26,399

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

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Investment properties	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–		–
Other assets	2,236	7,980	7,980	–	4,655	(4,655)	-100.0%	7,980
Operational Buildings	2,236	7,980	7,980	–	4,655	(4,655)	-100.0%	7,980
Municipal Offices	2,236	7,980	7,980	–	4,655	(4,655)	-100.0%	7,980
Computer Equipment	2,007	11,583	11,583	88	6,756	(6,669)	-98.7%	11,583
Computer Equipment	2,007	11,583	11,583	88	6,756	(6,669)	-98.7%	11,583
Furniture and Office Equipment	–	2,925	2,925	–	1,706	(1,706)	-100.0%	2,925
Furniture and Office Equipment	–	2,925	2,925	–	1,706	(1,706)	-100.0%	2,925
Machinery and Equipment	1,000	306	306	–	178	(178)	-100.0%	306
Machinery and Equipment	1,000	306	306	–	178	(178)	-100.0%	306
Total Capital Expenditure on renewal of existing assets	5,243	22,793	22,793	88	13,296	(13,208)	-99.3%	22,793

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	10,886	17,460	16,357	7,687	10,185	(2,497)	-24.5%	16,357
Operational Buildings	10,886	17,460	16,357	7,687	10,185	(2,497)	-24.5%	16,357
Municipal Offices	10,886	17,460	16,357	7,687	10,185	(2,497)	-24.5%	16,357
Total Repairs and Maintenance Expenditure	10,886	17,460	16,357	7,687	10,185	(2,497)	-24.5%	16,357

Table SF8d Entity depreciation by asset class

Description	2017/18	Current Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Other assets	39,649	42,651	42,651	3,554	24,875	24,880	(5)	0.0%	42,651
Operational Buildings	39,649	42,651	42,651	3,554	24,875	24,880	(5)	0.0%	42,651
Municipal Offices	39,649	42,651	42,651	3,554	24,875	24,880	(5)	0.0%	42,651
							-		
Total Depreciation	39,649	42,651	42,651	3,554	24,875	24,880	(5)	0.0%	42,651

cIN-YEAR BUDGET STATEMENT TABLES: MUNICIPAL ENTITY - CAPE TOWN STADIUM

Table F1 Monthly Budget Statement Summary

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-		-
Investment revenue	-	-	-	-	-	-		-
Transfers recognised - operational	17,815	70,160	72,660	23,410	37,980	(14,570)	-38.4%	72,660
Other own revenue	6,332	18,731	18,731	9,325	10,926	(1,601)	-14.7%	18,731
Total Revenue (excluding capital transfers and contributions)	24,148	88,891	91,391	32,735	48,906	(16,172)	-33.1%	91,391
Employee costs	-	-	-	-	-	-		-
Remuneration of Board Members	205	660	660	180	385	(205)	-53.4%	660
Depreciation and asset impairment	-	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-		-
Materials and bulk purchases	-	-	-	253	-	253	100.0%	-
Transfers and grants	-	-	-	-	-	-		-
Other expenditure	28,720	88,231	90,731	32,292	51,468	(19,176)	-37.3%	90,731
Total Expenditure	28,924	88,891	91,391	32,725	51,853	(19,128)	-36.9%	91,391
Surplus/(Deficit)	(4,777)	0	0	10	(2,947)	2,956	-100.3%	0
Transfers recognised - capital	-	-	-	-	-	-		-
Contributions & Contributed assets	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(4,777)	0	0	10	(2,947)	2,956	-100.3%	0
Taxation	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(4,777)	0	0	10	(2,947)	2,956	-100.3%	0
Financial position								
Total current assets	-	5,846	5,846	10	-	-	-	5,846
Total non current assets	-	-	-	-	-	-	-	-
Total current liabilities	4,777	5,846	5,846	-	-	-	-	5,846
Total non current liabilities	-	-	-	-	-	-	-	-
Community wealth/Equity	(4,777)	-	-	-	-	-	-	-
Cash flows								
Net cash from (used) operating	(0)	5,846	5,846	10	(2,947)	2,956	-100.3%	5,846
Net cash from (used) investing	-	-	-	-	-	-		-
Net cash from (used) financing	-	-	-	-	-	-		-
Cash/cash equivalents at the year end	(0)	5,846	5,846	10	(2,947)	2,956	-100.3%	5,846

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

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	-	-	-	-	-	-		-
Service charges - electricity revenue	-	-	-	-	-	-		-
Service charges - water revenue	-	-	-	-	-	-		-
Service charges - sanitation revenue	-	-	-	-	-	-		-
Service charges - refuse revenue	-	-	-	-	-	-		-
Service charges - other	-	-	-	-	-	-		-
Rental of facilities and equipment	6,307	14,131	14,131	9,285	8,243	1,042	12.6%	14,131
Interest earned - external investments	-	-	-	-	-	-		-
Interest earned - outstanding debtors	-	-	-	-	-	-		-
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	-	-	-	-	-	-		-
Licences and permits	-	-	-	-	-	-		-
Agency services	-	-	-	-	-	-		-
Transfers and subsidies	17,815	70,160	72,660	23,410	37,980	(14,570)	-38.4%	72,660
Other revenue	25	4,600	4,600	40	2,683	(2,643)	-98.5%	4,600
Gains on disposal of PPE	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)	24,148	88,891	91,391	32,735	48,906	(16,172)	-33.1%	91,391
Expenditure By Type								
Employee related costs	-	-	-	-	-	-		-
Remuneration of Directors	205	660	660	180	385	(205)	-53.4%	660
Debt impairment	-	-	-	-	-	-		-
Depreciation & asset impairment	-	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-		-
Bulk purchases	-	-	-	-	-	-		-
Other materials	-	-	-	253	-	253	100.0%	-
Contracted services	19,633	51,540	54,040	29,133	30,065	(933)	-3.1%	54,040
Transfers and subsidies	-	-	-	-	-	-		-
Other expenditure	9,087	36,691	36,691	3,160	21,403	(18,243)	-85.2%	36,691
Loss on disposal of PPE	-	-	-	-	-	-		-
Total Expenditure	28,924	88,891	91,391	32,725	51,853	(19,128)	-36.9%	91,391
Surplus/(Deficit)	(4,777)	0	0	10	(2,947)	2,956	-100.3%	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-
Surplus/(Deficit) before taxation	(4,777)	0	0	10	(2,947)	2,956	-100.3%	0
Taxation	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	(4,777)	0	0	10	(2,947)	2,956		0

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2017/18	Current Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	–	5,846	5,846	10	5,846
Call investment deposits	–	–	–	–	–
Consumer debtors	–	–	–	–	–
Other debtors	–	–	–	–	–
Current portion of long-term receivables	–	–	–	–	–
Inventory	–	–	–	–	–
Total current assets	–	5,846	5,846	10	5,846
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–
Agricultural	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	–	–	–	–	–
TOTAL ASSETS	–	5,846	5,846	10	5,846
LIABILITIES					
Current liabilities					
Bank overdraft	0	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables	4,776	5,846	5,846	–	5,846
Provisions	–	–	–	–	–
Total current liabilities	4,777	5,846	5,846	–	5,846
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	4,777	5,846	5,846	–	5,846
NET ASSETS	(4,777)	–	–	10	–
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(4,777)	–	–	–	–
Reserves	–	–	–	–	–
Share capital	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	(4,777)	–	–	–	–

Table F5 Monthly Budget Statement – Cash Flow

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–		–
Other revenue	6,332	18,731	18,731	9,325	10,926	(1,601)	-14.7%	18,731
Government - operating	17,815	70,160	72,660	23,410	37,980	(14,570)	-38.4%	72,660
Government - capital	–	–	–	–	–	–		–
Interest	–	–	–	–	–	–		–
Dividends	–	–	–	–	–	–		–
Payments								
Suppliers and employees	(24,148)	(83,045)	(85,545)	(32,725)	(51,853)	19,128	-36.9%	(85,545)
Finance charges	–	–	–	–	–	–		–
Dividends paid	–	–	–	–	–	–		–
Transfers and Grants	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES	(0)	5,846	5,846	10	(2,947)	(35,299)		5,846
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	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	–	–	–	–	–		–
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD	(0)	5,846	5,846	10	(2,947)	2,956	-100.3%	5,846
Cash/cash equivalents at the year begin:	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end:	(0)	5,846	5,846	10	(2,947)	2,956	-100.3%	5,846

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN STADIUM**Table SF1 Entity Material variance explanation**

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
Revenue items			
Rental of facilities and equipment	1,042	The entity hosted several major events during December 2018 and January 2019, which included the Super Hero Rugby event hosted for the first time in January 2019.	None required; budget will be achieved at 30 June 2019.
Other revenue	(2,643)	The negative variance is due to the Parking-, Advertising- and Naming rights tender that is not in place yet.	None required; budget will be achieved at 30 June 2019.
Transfers and subsidies	(14,570)	Due to the decrease in the YTD expenditure, the transfer income was significantly reduced.	None required; budget will be achieved at 30 June 2019.
Expenditure items			
Remuneration of Directors	(205)	Three meetings to assist the entity in this transition period were budgeted for but only two meetings took place. Although the budgeted was based on six Non-Executive Directors (NEDs), only 5 NEDs were appointed for Q1 with a newly appointed NED appointed towards the end of Q2.	None required; budget will be achieved at 30 June 2019.
Other materials	253	Budget misaligned with actual to date.	Realignment of budget will be done.
Contracted services	(933)	Expenditure for this category were significantly delayed, due to longer than expected Supply Chain Management processes.	None required; budget will be achieved at 30 June 2019.
Other expenditure	(18,243)	Expenditure for this category were significantly delayed, due to longer than expected Supply Chain Management processes.	None required; budget will be achieved at 30 June 2019.
Cash flow items			
Other revenue	(1,601)	Parking-, Advertising- and Naming rights tender not yet in place.	None required; budget will be achieved at 30 June 2019.
Government - operating	(14,570)	Due to the decrease in the YTD expenditure, the transfer income was significantly reduced.	None required; budget will be achieved at 30 June 2019.
Suppliers and employees	19,128	The variance is due a realignment of the budget on Other materials, and expenditure that was significantly delayed, due to longer than expected Supply Chain Management processes.	None required; budget will be achieved at 30 June 2019.

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	205	660	660	180	385	(205)	-53.4%	660
Sub Total - Board Members of Entities	205	660	660	180	385	(205)	-53.4%	660
% increase		222.2%	222.2%					222.2%
Senior Managers of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	-	-	-	-	-		-
% increase								
Other Staff of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-		-
% increase								
Total Municipal Entities remuneration	205	660	660	180	385	(205)	-53.4%	660
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	387	732	608	657	4,669	-	2,231	2,243	1,270	1,131	714	(513)	14,131	16,582	17,582
Other revenue	-	5	3	10	6	-	15	397	397	397	397	2,971	4,600	6,339	6,942
Transfers and subsidies	595	2,693	4,155	4,064	1,790	6,619	3,495	-	-	17,540	-	31,710	72,660	68,696	67,162
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	981	3,430	4,767	4,730	6,466	6,619	5,742	2,640	1,667	19,068	1,111	34,169	91,391	91,617	91,686
Expenditure By Type															
Employee related costs	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Remuneration of Board Members	-	-	113	-	-	-	67	55	55	55	55	260	660	739	776
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	41	13	11	27	10	99	53	-	-	-	-	(253)	-	-	-
Contracted services	926	3,170	4,206	4,074	5,968	5,807	4,981	4,120	3,728	3,903	4,477	6,181	51,540	53,087	53,106
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	14	246	438	630	477	713	641	2,870	2,955	3,189	2,934	21,584	36,691	37,791	37,804
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	981	3,430	4,767	4,730	6,456	6,619	5,742	7,045	6,737	7,146	7,465	27,772	88,891	91,617	91,686

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 2019)

Description	Current Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flow															
Ratepayers and other	387	737	612	667	4,676	-	2,247	2,640	1,667	1,528	1,111	2,458	18,731	22,921	24,524
Grants	595	2,693	4,155	4,064	1,790	6,619	3,495	-	-	17,540	-	29,210	70,160	68,696	67,162
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers, employees and other	(981)	(3,430)	(4,767)	(4,730)	(6,456)	(6,619)	(5,742)	(7,045)	(6,737)	(7,091)	(7,465)	(21,981)	(83,045)	(86,367)	(88,094)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	0	(0)	(0)	10	-	0	(4,405)	(5,070)	11,977	(6,354)	9,688	5,846	5,250	3,592
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	-	0	(0)	(0)	10	-	0	(4,405)	(5,070)	11,977	(6,354)	9,688	5,846	5,250	3,592

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2017/18	Current Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	14,123	20,653	21,544	11,343	12,048	705	5.9%	21,544
Sport and Recreation Facilities	14,123	20,653	21,544	11,343	12,048	705	5.9%	21,544
Indoor Facilities	–	–	–	–	–	–	–	–
Outdoor Facilities	14,123	20,653	21,544	11,343	12,048	705	5.9%	21,544
Capital Spares	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	14,123	20,653	21,544	11,343	12,048	705	5.9%	21,544

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, the Municipal Manager of **City of Cape Town**, hereby certify that the monthly budget statement for **January 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Lungelo Mbandazayo

Municipal Manager of City of Cape Town (CPT)

Signature



Date

2019 -02- 13

11 February 2019

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 **January 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name WAYNE DE WET

Title: **Chief Financial Officer**

Signature [Signature] Date 11/02/2019

Print name J. ELLINGSON

Title: **Accounting Officer**

Signature [Signature] Date 11.2.2019

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: HV Ntoi (Chairperson), JM Ellingson (CEO), W De Wet CA(SA), S Myburgh-de Gois,
DA Cloete, SW Fourie, JC Fraser, EL Hamman (PGDA), CK Zama, A Cilliers, N Pangarker, G Harris.
Cape Town International Convention Centre Company SOC Ltd (RF) (Convenco), Registration no. 1999/007837/30



we are a green conscious convention centre



LESLEY DE REUCK
CEO: Cape Town Stadium

T: 021 417 0103 F: 086 588 6391 M: 084 627 1873
E: Lesley.deReuck@capetown.gov.za

01 February 2019

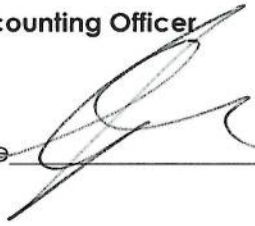
ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Lesley de Reuck**, Accounting Officer of the Cape Town Stadium (RF) SOC Ltd, hereby certify that the monthly budget statement for the month of **January 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

Signature



Date

01/02/2019



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

JANUARY 2019 (2019 M07)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	January 2019											
	Budget	Budget	Budget	Net	Budget	Budget	Budget	Net	Actual	Actual	Actual	Net
	Annual	Change in	Change in	Budget	Y-t-D	Change in	Change in	Budget	Y-t-D	Change in	Change in	Actual
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K
												M=L-H
City Health	1,278,956,308	214,877,599	-10,446,678	1,483,387,229	691,827,879	122,041,670	-5,906,408	807,963,141	666,827,840	135,300,890	-6,060,450	796,068,280
Finance: CM & H	2,850,238	195,132	-3,045,371	-1	1,456,374	108,050	-1,564,427	-2	1,611,767	405,089	-2,016,858	-1
HR Business Partner: CM & H	3,448,332	198,967	-3,647,300	-1	1,901,000	110,625	-2,011,626	-1	1,896,843	3,034,798	-4,931,642	-1
Library & Information Services	473,978,564	99,732,948	-4,240,964	569,470,548	262,901,204	56,602,004	-2,429,910	317,073,298	250,956,832	63,238,713	-2,254,518	311,941,027
Management: Community Services & Health	8,380,190	63,544,397	-71,834,587	0	4,746,058	36,285,257	-41,031,315	0	4,261,499	65,686,731	-69,948,231	0
Planning & Development & PMO	25,969,448	29,089,205	-50,582,729	4,475,924	14,657,688	16,614,460	-28,597,284	2,674,864	13,745,939	22,477,370	-33,856,288	2,367,021
Recreation & Parks	1,556,242,747	1,582,884,959	-984,652,360	2,154,475,346	792,555,465	811,309,166	-450,563,501	1,153,301,130	761,286,415	799,692,759	-312,255,650	1,248,723,524
Social Development & ECD	287,752,910	268,652,790	-165,100,630	391,305,070	122,756,399	120,750,328	-61,767,295	181,739,432	96,182,855	123,402,052	-51,066,420	168,518,488
Support Services: CM & H	11,770,502	1,469,714	-13,240,216	0	6,568,314	898,781	-7,467,095	0	5,582,289	7,278,865	-12,817,276	43,878
Community Services & Health	3,649,349,239	2,260,555,710	-1,306,790,834	4,603,114,115	1,899,370,382	1,164,720,342	-601,338,862	2,462,751,863	1,802,352,280	1,220,517,267	-495,207,331	2,527,662,216
Communications	80,125,911	72,059,563	-141,876,359	10,309,115	43,276,763	37,908,037	-75,255,090	5,929,709	43,630,131	20,040,472	-55,514,006	8,156,597
Customer Relations	66,451,243	30,557,446	-96,538,090	470,599	39,091,633	16,953,578	-55,776,717	268,494	40,010,478	14,768,739	-54,645,861	133,357
Deputy Mayor, Chief Whip & Speaker	6,006,429	12,123,288	-16,877,896	1,251,822	3,253,849	7,115,992	-9,639,598	730,242	3,245,344	6,645,106	-9,889,356	1,094
Executive & Council Support	56,010,111	51,153,246	-105,516,024	1,647,333	32,659,472	28,179,244	-57,176,297	3,662,419	31,816,765	20,292,759	-52,786,206	-676,681
Finance: CS	9,951,546	2,019,885	-11,557,780	413,651	4,018,757	1,154,502	-4,936,924	236,335	3,818,956	6,471,403	-10,073,435	216,925
HR Business Partner: CS	3,063,491	955,425	-4,018,916	0	1,730,985	544,751	-2,275,736	0	1,704,539	5,700,214	-7,404,753	0
Human Resources	281,491,226	68,978,634	-296,599,052	53,870,808	158,203,179	38,300,441	-168,029,258	28,474,362	163,051,596	31,978,980	-159,289,322	35,741,255
Information & Knowledge Management	49,213,849	29,504,983	-59,406,709	19,312,122	28,024,830	16,216,385	-33,718,819	10,522,396	25,613,834	31,076,187	-6,221,183	4,301,113
Information Systems & Technology	839,442,756	665,479,210	-1,319,067,970	185,853,996	440,516,697	333,952,059	-704,280,653	70,188,102	441,419,124	345,634,212	-733,790,033	53,263,303
Legal Services	126,891,739	81,815,747	-208,707,497	-11	76,037,599	49,356,581	-125,394,186	-6	73,945,192	36,875,414	-110,820,604	2
Management: Corporate Services	10,316,833	181,478,245	-165,139,329	26,655,749	6,475,883	98,643,655	-90,111,831	15,007,706	13,648,719	46,421,113	-54,587,959	5,481,872
Organisational Effectiveness & Innovation	42,627,316	21,215,438	-8,982,521	54,860,233	21,665,995	11,600,268	-5,301,110	27,965,152	22,495,503	5,271,627	-27,179,930	-785,222
Organisational Performance Management	103,978,752	29,282,436	-96,426,568	36,834,620	49,239,378	16,137,544	-46,855,681	18,521,241	46,795,538	14,317,829	-46,660,306	14,453,061
Organisational Policy & Planning	40,522,051	22,219,963	-37,413,140	25,328,873	22,017,723	12,187,278	-20,177,709	14,027,292	18,998,114	10,366,743	-17,821,463	11,543,393
Project Management Office: CS	14,084,006	428,544	-14,512,550	0	5,171,981	245,286	-5,417,266	0	23,128	192,190	-215,318	0
Support Services: CS	3,267,475	1,670,302	-3,916,546	1,021,231	1,938,275	959,116	-2,291,804	605,587	1,929,070	6,151,149	-7,496,196	584,023
Resilience	1,241,032	17,349,295	0	18,590,327	650,116	9,401,205	0	10,051,322	1,683,463	900,741	0	2,584,203
Corporate Services	1,734,685,766	1,288,291,651	-2,586,556,949	436,420,468	933,973,114	678,855,921	-1,406,638,680	206,190,354	933,829,494	586,476,586	-1,357,342,631	162,963,448
Enterprise & Investment	177,341,816	24,386,591	-27,170,199	174,558,208	39,836,721	12,855,982	-14,910,006	37,782,696	102,914,685	14,912,741	-15,272,214	102,555,212
Facilities Management	443,504,223	248,305,396	-309,727,389	382,082,231	215,643,898	142,297,329	-180,858,016	177,083,211	177,830,565	147,705,449	-185,602,320	139,933,693
Finance: EO & AM	4,458,450	6,733,503	-11,191,953	0	2,622,661	3,116,637	-5,739,297	0	2,504,114	6,580,606	-9,084,720	0
Fleet Management	345,758,768	115,922,934	-426,255,301	35,426,401	175,214,023	65,818,488	-246,362,017	-5,329,505	175,724,728	74,370,880	-255,751,737	-5,656,129
HR Business Partner: EO & AM	1,744,417	6,685,285	-8,429,702	0	1,014,930	3,089,648	-4,104,578	0	1,033,517	6,395,573	-7,429,090	0
Mgmt:Economic Opportunities & Asset Mngt	18,528,720	26,352,051	-44,880,771	0	5,220,520	15,327,535	-20,548,056	0	2,303,684	40,855,035	-43,158,719	0
Project Management Office: EO & AM	2,035,953	264,084	-2,300,037	0	1,187,639	148,802	-1,336,442	0	73,514	0	-73,514	0
Property Management	260,717,763	96,736,071	-13,708,980	343,744,853	133,709,681	56,898,248	-8,060,793	182,547,135	125,170,902	64,134,171	-8,146,871	181,158,202
Support Services: EO & AM	5,278,953	6,710,726	-11,989,680	0	3,031,419	3,104,497	-6,135,916	0	2,885,806	6,520,438	-9,406,244	0
Economic Opportunities & Asset Managemnt	1,259,369,063	532,096,640	-855,654,010	935,811,692	577,481,491	302,657,166	-488,055,120	392,083,537	590,368,002	361,548,407	-533,925,429	417,990,979
Electricity Generation & Distribution	11,734,130,957	3,517,686,637	-1,059,696,996	14,192,120,599	5,928,158,364	2,011,710,663	-588,288,228	7,351,580,799	5,790,632,217	1,846,154,909	-548,568,644	7,088,218,482
Management: Energy & Climate Change	4,095,249	133,901,489	-137,996,738	0	2,455,465	73,039,296	-75,494,760	0	2,190,035	34,228,118	-36,418,153	0
Sustainable Energy Markets	35,701,671	83,778,248	-7,500,879	111,979,040	14,615,295	47,268,088	-5,300,444	56,582,939	9,115,676	32,580,077	-10,997,041	30,698,712
Energy & Climate Change	11,773,927,877	3,735,366,374	-1,205,194,612	14,304,099,639	5,945,229,125	2,132,018,046	-669,083,433	7,408,163,737	5,801,937,928	1,912,963,104	-595,983,838	7,118,917,194
Budgets	872,781,840	2,657,837,214	-103,054,185	3,427,564,869	380,364,073	1,536,643,851	-50,042,516	1,866,965,408	370,752,595	2,412,500,461	-39,834,151	2,743,418,905
Entities	151,639,935	83,052,712	0	234,692,647	80,093,499	47,971,645	0	128,065,144	68,984,765	40,853,937	0	109,838,703
Expenditure	47,654,686	51,216,794	-98,871,472	7	28,527,685	29,020,251	-57,547,927	9	28,100,475	19,809,131	-47,909,608	-2
Finance: Finance	4,374,239	15,555,876	-19,930,116	0	2,517,665	8,741,532	-11,259,197	0	3,867,990	4,220,778	-8,088,768	1
Grant Funding	19,980,412	55,693,771	-43,142,481	32,531,703	11,275,549	31,687,349	-24,665,360	18,297,538	11,568,746	27,006,397	-29,938,485	8,636,657
HR Business Partner: Finance	6,000,080	1,052,284	-3,074,767	3,977,596	3,595,944	591,650	-1,768,674	2,418,919	3,686,077	1,200,031	-2,074,021	2,812,086
Management: Finance	11,338,375	147,404,937	-158,743,312	0	8,678,867	80,516,161	-89,195,028	0	2,060,845	41,485,081	-43,545,926	0
Revenue	543,651,338	585,598,085	-1,004,713,236	124,536,187	310,126,281	318,100,675	-554,575,533	73,651,422	309,530,417	297,047,162	-532,268,671	74,308,908
Supply Chain Management	165,870,377	186,545,038	-352,261,621	153,794	95,010,382	104,436,143	-199,362,407	84,118	88,854,878	90,923,373	-179,383,141	395,110
Support Services: Finance	3,374,222	16,691,605	-20,065,827	0	1,971,314	9,401,184	-11,372,498	0	1,870,389	4,875,942	-6,746,331	0
Treasury Services	2,756,672,229	81,844,804	-163,531,979	2,674,985,053	628,018,174	47,158,232	-98,697,102	576,479,304	597,112,187	37,941,118	-82,010,751	553,042,553
Valuations	118,594,093	31,163,520	-149,757,613	0	66,283,955	17,687,501	-83,971,457	0	60,875,353	12,221,939	-73,097,292	0
Finance	4,701,931,826	3,913,656,640	-2,117,146,609	6,498,441,856	1,616,463,388	2,231,956,173	-1,182,457,700	2,665,961,861	1,547,264,716	2,990,085,350	-1,044,897,145	3,492,452,921
Finance: HS	7,202,430	1,095,242	-8,297,672	0	4,197,621	633,773	-4,831,394	0	3,962,683	1,061,814	-5,024,498	0
Home Ownship Tfr,Tenancy Mngt & Staff Hsg	614,658,570	572,694,625	-49,600,274	1,137,752,921	307,862,328	331,530,520	-3,625,924	635,766,924	284,002,016	352,536,767	-22,193,049	614,345,735
Human Settlement Implementation	99,456,155	70,524,076	0	1,069,980,231	240,439,509	42,486,969	0	282,926,477	302,945,528	57,410,358	0	360,355,886
Informal Settlements & Backyarders	655,840,796	131,187,407	0	787,028,203	310,437,849	81,695,641	0	392,133,490	289,082,569	96,147,343	0	385,229,912
Management: Human Settlements	2,597,173	8,375,488	-10,972,661	0	1,515,018	5,148,491	-6,663,509	0	0	463,599	-463,599	0
Project Management Office: HS	3,970,316	440,851	0	4,411,167	2,316,018	0	252,179	0	36,110	0	0	36,110
Human Settlements	2,283,725,439	784,317,690	-68,870,607	2,999,172,522	866,768,341	461,747,573	-15,120,827	1,313,39				

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	January 2019												
	Budget Annual	Budget Charge in Annual	Budget Charge in Y-t-D	Net Budget Annual	Budget Y-t-D	Budget Charge in Y-t-D	Budget Charge in Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge in Y-t-D	Actual Charge in 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
Executive Coordination	18,784,216	2,247,563	-11,298,997	9,732,782	11,779,320	1,285,094	-6,711,197	6,353,217	5,470,215	2,927,720	-4,432,851	3,965,084	-2,388,132
Legal Compliance	11,728,450	17,530,872	-29,259,322	0	6,789,529	11,117,479	-17,907,008	0	6,711,076	11,805,151	-18,516,227	0	0
Management: City Manager	24,530,767	53,473,117	-77,997,979	5,905	20,209,703	28,553,634	-48,763,021	316	19,234,369	25,571,745	-44,806,114	0	-316
Office of the Mayor	33,458,251	38,141,024	-65,924,435	5,674,840	11,591,913	21,258,222	-32,790,064	60,072	10,954,558	30,492,383	-40,146,420	1,300,520	1,240,448
Probity	117,895,586	24,932,351	-142,827,937	0	65,913,809	14,429,065	-80,342,874	0	63,795,243	15,125,723	-78,920,965	1	1
Support Services: CM	3,669,188	334,875	-4,004,063	0	2,010,453	186,860	-2,197,313	0	1,951,500	313,714	-2,265,214	0	0
Office of the City Manager	210,066,458	136,659,801	-331,312,733	15,413,527	118,294,727	76,830,354	-188,711,476	6,413,605	108,116,961	86,236,436	-189,087,791	5,265,606	-1,147,999
Disaster Management	76,196,703	55,984,098	-201,665	131,979,136	45,205,074	29,081,508	-86,719	74,199,862	45,039,610	30,648,008	-87,216	75,600,403	1,400,541
Events	90,634,686	50,169,739	-4,723,233	136,101,192	58,974,150	24,567,754	-3,274,138	80,267,765	37,372,487	17,545,150	-3,125,460	51,792,177	-28,475,588
Finance: S&S	8,569,254	26,270,787	-34,840,041	0	5,280,212	11,968,919	-17,249,131	0	3,307,401	8,341,103	-11,648,504	0	0
Fire Services	649,141,835	379,276,449	-99,045,870	929,372,414	362,491,482	205,396,154	-53,193,251	514,694,385	345,516,001	179,029,899	-47,578,257	476,967,642	-37,726,743
HR Business Partner: S&S	3,334,328	25,837,884	-29,172,211	0	1,958,866	11,735,643	-13,694,509	0	1,947,834	8,129,776	-10,077,610	0	0
Law Enforcement, Traffic & Coordination	1,985,816,185	420,559,860	-21,288,565	2,385,087,479	1,164,393,916	234,080,628	-12,489,063	1,385,985,481	1,160,441,186	223,062,379	-12,077,458	1,371,426,108	-14,559,373
Management: Safety & Security	66,753,078	190,866,660	-227,619,738	30,000,000	22,187,475	105,014,948	-102,827,473	0	8,792,921	61,831,696	-70,624,617	0	0
Metropolitan Police Services	406,544,691	173,217,677	-13,779,823	565,982,544	233,561,427	94,614,990	-4,661,947	323,514,470	226,685,480	82,593,970	-5,615,945	303,663,506	-19,850,965
Public Emergency Communications Centre	38,257,527	48,508,061	-86,765,588	0	22,671,207	23,387,418	-46,058,625	0	23,068,337	17,369,880	-40,438,217	0	0
Support Services: S&S	15,182,760	28,813,280	-43,647,330	348,710	8,465,129	13,368,135	-21,635,375	197,889	6,894,712	9,873,952	-16,599,242	169,422	-28,468
Safety & Security	3,340,431,047	1,399,524,495	-561,084,065	4,178,871,477	1,900,813,987	753,216,095	-275,170,231	2,378,859,852	1,859,065,970	638,425,812	-217,872,526	2,279,619,257	-99,240,595
Development Management	243,048,805	61,183,401	0	304,232,206	142,893,021	35,662,181	0	178,555,202	136,205,734	38,301,059	0	174,506,793	-4,048,409
Environmental Management	245,493,168	75,412,023	-367,261	320,537,930	118,598,316	44,122,083	-297,498	162,422,901	121,987,426	44,161,004	-43,836	166,104,594	3,681,693
Finance: SP & E	8,680,671	7,581,616	-9,439,287	0	4,965,379	431,334	-5,396,713	0	1,834,415	495,262	-2,329,677	0	0
Managmnt: Spatial Planning & Environment	2,597,173	8,629,372	-11,226,545	0	1,515,018	5,289,687	-6,804,704	0	483,569	483,569	-483,569	0	0
Project Management Office: SP & E	3,063,483	693,895	0	3,757,378	1,787,032	392,882	0	2,179,914	0	55,971	0	55,971	-2,123,943
Urban Catalytic Investment	35,632,052	21,145,327	-2,206,656	54,570,723	14,667,341	12,998,338	-1,437,411	26,228,269	16,096,925	15,906,547	-1,679,325	30,324,148	4,095,879
Urban Integration	52,697,633	35,510,135	0	88,207,767	30,671,333	21,355,998	0	52,027,331	29,120,449	23,066,200	0	52,186,649	159,318
Spatial Planning & Environment	591,212,985	203,332,768	-23,239,750	771,306,003	315,097,440	120,252,503	-13,936,326	421,413,617	305,244,949	122,469,613	-4,536,407	423,178,155	1,764,539
Asset Management & Maintenance	1,388,601,969	365,054,952	-55,131,203	1,698,525,719	636,129,584	214,355,781	-27,607,164	822,878,201	680,481,437	216,502,845	-28,116,184	868,868,099	45,989,898
Built Environment Management	539,344,303	125,307,260	-105,931,613	558,719,950	186,253,301	76,471,218	-61,756,306	200,968,213	203,950,155	62,368,421	-54,035,526	212,283,050	11,314,837
Business Enablement	231,240,044	88,130,849	-126,826,867	192,544,026	106,602,449	53,156,482	-78,364,573	81,394,358	132,264,641	49,497,275	-83,990,633	97,497,275	16,102,916
Contract Operations	996,685,456	115,911,571	0	1,112,597,027	408,730,673	64,808,758	0	473,539,431	366,161,310	71,911,860	0	438,073,170	-35,466,261
Finance: Transport	60,554,922	9,541,341	-34,569,756	35,526,508	30,229,833	6,120,385	-27,258,506	9,091,712	10,481,767	20,178,030	-14,864,682	15,795,114	6,703,402
Management: Transport	16,907,554	129,819,702	-146,727,256	0	15,859,429	82,752,650	-98,612,079	0	12,819,121	117,999,446	-130,818,206	360	360
Network Management	206,778,926	57,857,198	0	264,636,124	86,399,737	35,097,353	0	121,497,089	80,882,326	30,061,946	-120,400	110,723,872	-10,773,218
Project Management Office: Transport	4,776,695	1,329,976	0	6,106,671	2,786,405	2,368,922	0	5,155,328	0	152,334	0	152,334	-5,002,994
Regulations	64,340,766	24,834,286	0	89,175,052	16,673,392	16,010,961	0	32,684,353	19,664,277	13,390,678	0	33,054,956	370,603
Transport Planning	95,926,610	33,527,460	-24,387,992	105,066,078	41,312,161	20,979,068	-14,428,423	47,862,806	45,814,709	17,893,544	-18,607,947	45,100,306	-2,762,501
Transport	3,605,157,247	951,314,595	-493,574,687	4,062,897,155	1,530,976,964	572,121,579	-308,027,051	1,795,071,492	1,562,116,005	589,966,109	-330,553,579	1,821,548,535	26,477,043
Area Central	45,193,420	40,771,024	-73,819,950	12,144,494	23,512,074	23,597,824	-40,693,225	6,416,673	24,532,513	46,717,876	-63,539,735	7,710,654	1,293,981
Area East	41,334,171	27,835,983	-56,112,842	13,057,311	20,768,357	14,524,555	-28,718,793	6,574,119	16,336,998	37,588,875	-47,020,558	6,905,315	331,196
Area North	39,656,839	33,154,136	-59,027,824	13,783,151	19,058,587	16,877,500	-29,609,557	6,326,529	21,548,812	43,692,745	-54,398,228	10,843,329	4,516,800
Area South	36,181,974	30,326,235	-55,960,150	10,548,060	19,612,248	16,708,260	-30,390,046	5,930,463	18,235,525	41,148,085	-52,841,296	6,542,314	611,851
City Improvement Districts	222,182,554	18,032,670	0	240,215,224	129,530,304	10,039,144	0	139,569,447	129,117,347	1,658,391	0	130,775,738	-8,793,709
Councillor Support	230,967,058	316,269,992	-547,564,753	0	-327,703	135,279,571	-321,716,723	-968,338	128,938,807	174,719,906	-303,299,037	359,676	1,328,014
EPWP & CWP	40,731,119	14,284,882	0	55,016,000	21,563,590	8,223,188	0	29,786,778	13,693,823	5,243,994	0	18,937,817	-10,848,961
Finance: UM	5,950,432	2,996,083	-8,946,515	0	3,494,683	1,697,788	-5,192,471	0	3,459,603	4,112,148	-7,571,751	0	0
HR Business Partner: UM	1,672,012	2,957,638	-4,629,651	0	955,779	1,675,876	-2,631,655	0	1,109,017	3,629,408	-4,738,424	0	0
Management: Urban Management	16,486,002	11,346,630	-27,832,632	0	9,002,926	6,819,870	-15,822,796	0	5,965,066	35,585,093	-41,549,479	681	681
Mayoral Urban Regeneration Programme	46,711,646	16,844,296	0	63,555,943	19,384,485	9,646,001	0	29,030,486	19,488,460	15,217,039	0	34,705,499	5,675,013
Project Management Office: UM	9,912,036	441,777	-9,603,812	750,001	4,147,802	241,194	-4,388,996	0	2,726,796	1,760,614	-1,807,319	2,680,091	-15,038,591
Public Participation	10,070,770	10,330,573	-20,397,800	3,543	5,599,624	5,956,377	-11,554,441	1,560	5,164,164	6,066,191	-11,230,355	0	-1,560
Support Services: UM	26,715,274	12,484,113	-16,853,103	22,346,284	15,485,130	7,182,578	-9,763,519	12,904,189	15,017,100	15,352,468	-12,205,378	18,164,190	5,260,000
Urban Management	773,765,308	538,076,032	-880,749,032	431,092,308	427,395,160	308,658,969	-500,482,222	235,571,907	405,334,031	432,492,833	-600,201,560	237,625,304	2,053,397
Finance: W & W	1,722,732	3,178,655	-4,901,387	0	977,279	1,889,534	-2,866,813	0	1,079,115	7,943,865	-9,022,980	0	0
Management: Water & Waste	6,277,681	8,427,424	-14,705,105	0	3,602,007	5,176,059	-8,778,066	0	2,511,877	42,638,677	-45,150,554	0	0
Project Management Office: W & W	10,782,365	3,303,419	-12,887,927	1,197,857	6,286,936	1,960,813	-7,548,999	698,750	2,845,880	8,062,121	-10,462,197	445,804	-252,945
Solid Waste Management	2,427,289,331	1,558,114,418	-585,040,974	3,400,362,775	1,261,439,219	900,685,548	-336,995,514	1,825,129,252	1,241,625,653	915,338,296	-346,873,287	1,810,090,662	-15,038,591
Support Services: W & W	13,608,855	3,380,428	-16,989,283	0	8,025,099	2,003,446	-10,028,546	0	5,230,240	8,290,523	-13,520,763	0	0
Water & Sanitation Management	6,559,654,310	5,728,832,575	-1,592,903,406	10,695,583,479	2,861,694,847	3,266,589,140	-861,295,928	5,266,988,059	2,977,270,802	3,149,614,609	-799,999,361	5,326,886,049	59,897,991
Water & Waste	9,019,335,274	7,305,236,919	-2,227,428,083	14,097,144,111	4,142,025,386	4,178,304,540	-1,227,513,866	7,092,816,061	4,230,563,567	4,131,888,092	-1,225,029,143	7,137,42	