CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO:

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: MAY 2020 (J2797)

ONDERWERP
FINANSIËLE MONITERINGSVERSLAG: MEI 2020

ISIHLOKO
INGXELO ENGOKUBEK'ILISO KWEZEMALI: ekaCanzibe 2020

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 May 2020.

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

4.2. Policy and Strategy ☐ Yes ☑ No

4.3. Legislative Vetting ☐ Yes ☑ No

4.4. Legal 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).

4.5. Staff Implications ☐ Yes ☑ No

4.6. Risk Implications ☐ Yes ☑ No

5. RECOMMENDATIONS

a) It is recommended that the Financial Monitoring Report for the period ending 31 May 2020 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 to address a shortfall on 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 Mei 2020 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 opsygesit sal word om voorsiening te maak vir 'n tekort in die voorsiening vir mediese hulp na aftrede, verlof 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 ekaCanzibe 2020 ize idluliselwe kuMalungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.

b) Kufuneka kuqatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luyakuthi lubekelwe bucala ukuze luphendule intsilelo ngokujoliswe kobonelelo loncedo lwezamayeza kwabo sele bedla umlhalaphantsi, ubonelelo ngekhefu okanye nezinye izibonelelo zoncedo kubasebenzi, 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

NAME	JOHAN STEYL	CONTACT NUMBER	021 400 2070
E-MAIL ADDRESS	JACOBUS.STEYL@CAPETOWN.GOV.ZA		
DIRECTORATE	FINANCE	FILE REF NO	N/A
SIGNATURE : DIRECTOR			

CHIEF FINANCIAL OFFICER

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		

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

MAY 2020 (2020 M11)

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 MAY 2020 (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.

The outcomes reflected in the FMR for May 2020 is based on the adjustments budget adopted by Council in May 2020. The reason for adopting an adjustments budget in May 2020 was in response to the impact of the COVID-19 pandemic on the City's financial performance. The outcomes reflected in this report would therefore already have taken into account the impact of the COVID-19 pandemic.

KEY DATA: CITY OF CAPE TOWN (PAGE 5 - 33)
This section of the report includes certain Key Financial Performance Indicators for the City.

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 34 – 40)
This section provides the City's key tables in the format prescribed by the MBRR.

- **Table C1 (Page 34)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 35)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 36)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 37)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 38)** 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 39)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 40)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 41 – 79)
This section provides the City' supporting tables in the format prescribed by the MBRR.

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 81 – 87)
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 88 – 98)
The Cape Town International Convention Centre's financial particulars are provided in the prescribed MBRR tables.

IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN STADIUM (CTS) (PAGE 99 – 107)
The Cape Town Stadium's financial particulars are provided in the prescribed MBRR tables.

KEY DATA: CITY OF CAPE TOWN

Operating Budget

Operating Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Revenue[1] (R'Thousands)	41,254,070	38,058,195	39,227,819	1,169,624	41,203,566
Total Expenditure[1] (R'Thousands)	41,438,759	34,828,349	34,119,662	(708,687)	40,554,721
Surplus/(Deficit)	**(184,689)**	**3,229,846**	**5,108,157**	**1,878,311**	**648,845**
[1](excl. capital transfers and contributions)					

Capital Budget

Capital Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousanc	6,708,639	4,694,723	4,497,443	(197,280)	6,308,547

Financial position

Working Capital	Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted budget 2019/20	YearTD actual
Cost coverage ratio[3]				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	3,85:1	-	-	1,77:1
Liquidity				
Current Ratio (Current assets/current liabilities)[4]	2.0	1.4	2.2	3.1
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)[5]	1.3%	2.8%	2.9%	3.1%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants)[6]	7.3%	17.8%	25.3%	28.8%
Financial Position (R'Thousands)[7]				
Total Assets	70,953,565	76,535,561	73,992,083	75,305,669
Total Liabilities	22,262,316	27,768,659	23,086,950	19,853,484
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8,419,275	4,985,877	7,530,759	10,876,305

- **Cost coverage ratio[3]**
  This ratio indicates a municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during that period.

  The ratio outcome for the period under review is 1.77 which falls within the norm of 1-3 months (MFMA Circular 71). This is an improvement from the previous period’s outcome of 1.21 which can be attributed to a reduction in restricted cash.

- **Current Ratio[4]**
  This ratio is used to assess a municipality's ability to pay back its short-term liabilities (debt and payables) with its short-term assets (cash, inventory and receivables).

  The year-to-date ratio shows that the City has sufficient cash to meet its short-term financial obligations and is above the norm of 1.5 to 2.1 (MFMA Circular 71). The ratio outcome of 3.1 is as a result of the year-to-date current liabilities being lower than the budgeted amount.

- **Capital Charges to Operating Expenditure[5]**
  This ratio indicates the cost required to service the borrowing of a municipality. It assesses the borrowing or payment obligation expressed as a percentage of total operating expenditure.

  The year-to date ratio of 3.1% is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This ratio is budgeted to be below the National Treasury norm. It is expected that the ratio outcome will be in line with the budgeted ratio at year end.

- **Borrowed funding of 'own' Capital Expenditure[6]**
  The ratio indicates the extent of capital expenditure being financed from borrowed funding compared to own and other funding sources, excluding transfers and grant funded expenditure.

  The year to date outcome of 28.8% is slightly more than the budgeted ratio of 25.3%. This is mainly due to slower spending on capital expenditure funded from Internally Generated Funds.

- **Financial Position[7]**
  The outcomes on the financial position is a result of the movements in the Statement of Financial Performance and the capital budget. However, there is no monthly financial position available as the budget represents the full year while the actuals represents year-to-date outcomes. The full year outcome will only be analysable at year end.

- **Cash Flow**
  Cash and cash equivalents amount to R10 876 million as at 31 May 2020. This position is mainly due to the levels of cash that were realised in the previous financial year. It includes the reserves and commitments required to be backed by cash. The funds are invested in compliance with the MFMA and the City's Cash Management and Investment policy.

Debtors

Debtors R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Water	422,945	116,695	1,995,095	2,534,735
Electricity	848,734	151,662	490,240	1,490,635
Rates	920,595	173,364	1,379,504	2,473,463
Sewerage	228,940	54,307	737,838	1,021,085
Refuse	131,498	36,402	605,417	773,316

Debt Management action is carried out in terms of the City's Credit Control and Debt Collection Bylaw and Policy with Indigent Relief.

There is a continuous drive to reduce water consumption, which led to higher billings on indigent and water leaks project properties with a municipal valuation of R400 000 and less, and to appropriately deal with the debt on these accounts.

The table below reflects the City's collection ratio per category excluding the related water and sewerage adjustments as reported previously, which is part of the process implemented to rectify the indigent accounts.

The 12 Months moving average YTD collection ratio is for the period June 2019 to May 2020 and therefore reflects a more favourable 12 months' position.

The monthly collection ratio is a more accurate reflection of the City's current collection ratio for property rates, electricity, water, sewerage and refuse, bearing in mind that this calculation is based on NT MFMA Circular 71, which takes opening balances, adjustments, internal billings and write offs etc. into account.

Debtors Collection Rate %[8]	Previous year 2018/19	Current year 2019/20 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)	Monthly Collection Ratio per Service
Electricity	98.56%	97.73%	98.57%	97.47%
Water	96.46%	89.01%	101.55%	83.84%
Sewerage	99.54%	92.57%	100.14%	86.10%
Refuse	91.41%	86.13%	89.38%	79.08%
Rates	95.93%	93.33%	95.68%	77.20%
Other	96.94%	95.69%	98.36%	-

[8]12 Months Collection Ratio. Calculated ito National Treasury Circular 71.

The 12 Months Moving Average Payment Ratio for the period ended 31 May 2020 is 94.54% as reflected in the table below.

Monthly Collection Rate	
Period	**Current year**
12 Months	94.54%
6 Months	92.38%
3 Months	88.03%
Monthly	86.14%

Cash Receipts

As expected the monthly cash receipts impacted by the COVID-19 pandemic had a detrimental effect on the City’s cash position.

Although cash receipts still reflect a year-to-date over-recovery on Property Rates and all Service Charges categories as per *Table C7: Monthly Budget Statement - Cash Flow on* page 40, the monthly reduction in cash receipts is evident in April 2020 and May 2020 as reflected in the extract below taken from *Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows* on page 72.

Cash Receipts By Source	Budget Year 2019/20				
R thousands	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome
Property rates	806,386	818,801	826,369	623,734	691,626
Service charges - electricity revenue	1,188,860	1,086,416	1,336,811	933,121	1,028,089
Service charges - water revenue	231,876	283,978	298,584	207,509	235,494
Service charges - sanitation revenue	118,895	147,678	158,758	106,879	125,703
Service charges - refuse	82,554	81,973	85,768	61,741	70,837

Human Resources

Human Resources	Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted Budget 2019/20	YearTD actual 2019/20
Employee and Councillor remuneration **(R'Thousands)**	12,526,851	14,027,918	14,133,570	11,919,546
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.8%	33.8%	33.8%	30.0%
Total Cost of Overtime **(R'Thousands)**	666,269	606,267	761,440	631,881

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.

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 69.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	May 2020
Filled posts - Permanent	26,646	26,478	27,765
Filled posts - Temporary	697	645	1,153
Vacant posts - Permanent	3,625	3,613	3,928
	30,968	**30,736**	**32,846**

Municipal Councillors (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	May 2020
Municipal Councillors	230	231	230
Municipal Councillors - Vacancies	1	-	1
	231	**231**	**231**

The City had 3928 vacancies as at 31 May 2020; 3146 positions were filled (1810 internal and 1336 external) with 1751 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.

The table below shows the number and value of vacancies per directorate for the period under review.

DIRECTORATE	VACANT POSTS (Permanent positions)		% of Posts Filled	Vacancy Rate
	Number of Posts	Value		
City Manager (Office of CM)	24	R13,468,800	93.21%	6.79%
Community Services and Health	429	R115,614,830	93.87%	6.13%
Corporate Services	112	R45,089,463	94.50%	5.50%
Economic Opportunities and Asset Management	106	R33,273,122	90.42%	9.58%
Energy & Climate Change	400	R113,786,633	88.32%	11.68%
Finance	132	R42,520,612	94.14%	5.86%
Human Settlements	135	R45,504,466	86.29%	13.71%
Safety and Security	957	R232,339,922	84.38%	15.62%
Spatial Planning and Environment	142	R54,495,919	85.95%	14.05%
Transport	360	R100,268,851	83.13%	16.88%
Urban Management	54	R20,148,883	91.55%	8.45%
Water and Waste	1077	R284,789,767	88.16%	11.84%
TOTAL	**3,928**	**R1,101,301,269**	**88.94%**	**11.06%**

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

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total
City Manager (Office of CM)	16	3	5	0	24
Community Services and Health	267	151	11	0	429
Corporate Services	69	35	7	1	112
Economic Opportunities & Asset Management	45	37	24	0	106
Energy and Climate Change	232	112	36	20	400
Finance	60	52	14	6	132
Human Settlements	48	30	19	38	135
Safety and Security	541	326	81	9	957
Spatial Planning and Environment	80	37	15	10	142
Transport	110	125	83	42	360
Urban Management	31	17	2	4	54
Water and Waste	366	456	177	78	1,077
Grand Total	**1,865**	**1,381**	**474**	**208**	**3928**

BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

Description R'Thousands	Original Budget 2019/20	Adjusted Budget	YearTD actual 2019/20	YearTD budget 2019/20	YTD variance
Total Revenue (excluding capital transfers and	40,921,950	41,254,070	39,227,819	38,058,195	1,169,624
Total Expenditure	41,779,617	41,438,759	34,119,662	34,828,349	(708,687)
Surplus/(Deficit)	**(857,667)**	**(184,689)**	**5,108,157**	**3,229,846**	**1,878,311**

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

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

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

REVENUE

Main revenue sources for 2019/20

Description R thousands	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source							
Property rates	9,916,685	9,897,154	9,246,744	9,096,477	150,268	1.7%	9,897,154
Service charges - electricity revenue	13,623,146	14,044,248	13,098,222	12,914,292	183,930	1.42%	14,042,198
Service charges - water revenue	3,212,017	2,954,773	2,869,855	2,733,506	136,349	5.0%	2,954,842
Service charges - sanitation revenue	1,568,599	1,482,072	1,475,979	1,366,152	109,827	8.0%	1,482,072
Service charges - refuse revenue	1,286,433	1,224,387	1,167,311	1,122,352	44,959	4.0%	1,212,916
Rental of facilities and equipment	311,781	307,681	271,695	269,961	1,735	0.6%	301,469
Interest earned - external investments	912,495	912,473	1,188,446	896,064	292,382	32.6%	912,759
Interest earned - outstanding debtors	380,814	398,487	375,138	363,622	11,516	3.2%	398,798
Dividends received	–	–	–	–	–	-	–
Fines, penalties and forfeits	1,185,453	1,091,546	1,408,552	1,041,400	367,152	35.3%	1,096,215
Licences and permits	82,218	65,276	45,026	46,436	(1,410)	-3.0%	60,842
Agency services	217,672	218,745	184,214	196,900	(12,686)	-6.4%	218,745
Transfers and subsidies	7,376,568	7,861,300	7,025,209	7,316,708	(291,499)	-4.0%	5,225,207
Other revenue	804,335	748,422	829,031	654,711	174,320	26.6%	3,315,435
Gains on disposal of PPE	43,732	47,505	42,396	39,616	2,781	7.0%	84,916
Total Revenue (excluding capital transfers and contributions)	**40,921,950**	**41,254,070**	**39,227,819**	**38,058,195**	**1,169,624**	**3.1%**	**41,203,566**

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

- **Property Rates (R150.3 million over)**
  The over-recovery is largely due to real time supplementary valuations taking place resulting in an updated and increased valuation base.

- **Service charges - electricity revenue (R183.9 million over)**
  The over-recovery is largely due to customers in the commercial large power category who are still paying the old inflated tariff and have not migrated to the new cheaper Time-of-Use tariff. In addition, the latest billings were based on estimates and not on actual credit sales readings.

- **Service charges - water revenue (R136.3 million over) and sanitation revenue (R109.8 million over)**
  The 2019/20 anticipated revenue provisions were reduced to be in line with the latest reduced consumption trends in the adjustments budget. Consumer responses during the warmer summer months were still being established and the City will closely monitor the trends for future refinements. Billings for April 2020 and for part of May 2020 were based on estimates as a result of the COVID-19 lockdown. Actual meter readings recommenced towards the end of May 2020 when the lockdown levels moved to Level 3.

- **Interest earned - external investments (R292.4 million over)**
  The over-recovery is due to higher than expected cash and investment fund balances to date.

- **Fines, penalties and forfeits (R367.2 million over)**
  The variance reflects against Traffic Fines - Accruals and is due to more than planned fines issued for traffic- and various by-law offences to date.

- **Transfers and subsidies (R291.5 million under)**
  Under-recovery reflects in the following directorates:
  - Community Services & Health, due to delays in receipt of invoices for May 2020 for pharmaceutical supplies from the Cape Medical Depot (CMD).
  - Human Settlements, due to:
    - Title Deeds Rectification project, which is running behind schedule as a result of the lengthy processes involved in investigating and rectifying the backlog of title deeds;
    - Outstanding invoices from the Western Cape Government (WCG) for work completed on various housing projects; and
    - Impact of the COVID-19 lockdown on project implementation.
  - Safety & Security, due to delays in reposting expenditure relating to homeless- and refugee shelters to the grant project, and outstanding invoices in respect of the Strandfontein shelter.
  - Water & Waste, due to the incorrect settlement of expenditure relating to the Covid-19 grant project against a WBS number.

- **Other Revenue (R174.3 million over)**
  Over-recovery reflects against the following categories:
  - Fair Value Adjustments - Non Exchange, due to fair value adjustments in recognition of the upfront off-market portion of the third tranche of the Kreditanstalt für Wiederaufbau Bankengruppe (KfW) concessionary loan taken up in November 2019.
  - Cash Recovery - Claims, due to an unplanned cash refund from SASRIA for higher than planned insurance claims to date.

- By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams.
- Development Levies/BICL, due to higher than planned revenue received for the year to date.
- Hire of municipal staff, due to higher than anticipated demand for law enforcement staff for externally-funded events.
- Recoveries of Operational Expenditure, where higher than planned costs for running the temporary desalination plants were recovered from the contractor.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 41.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 44.

EXPENDITURE

Main expenditure types for 2019/20

Description R thousands	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	13,817,805	13,953,752	11,771,064	12,057,837	(286,772)	-2.4%	13,643,162
Remuneration of councillors	179,818	179,818	148,482	148,769	(286)	-0.2%	179,775
Debt impairment	2,341,628	2,487,569	2,271,791	2,256,730	15,061	0.7%	2,458,165
Depreciation & asset impairment	3,015,086	3,040,783	2,695,048	2,718,929	(23,880)	-0.9%	2,975,200
Finance charges	790,756	800,816	700,635	668,650	31,985	4.8%	801,418
Bulk purchases	10,092,601	9,743,389	8,069,098	8,049,010	20,088	0.2%	9,743,900
Other materials	1,611,763	1,449,917	1,149,274	1,219,249	(69,975)	-5.7%	1,382,388
Contracted services	7,156,498	6,912,793	5,247,683	5,451,013	(203,330)	-3.7%	6,531,775
Transfers and subsidies	446,206	592,139	323,451	434,348	(110,897)	-25.5%	566,694
Other expenditure	2,326,698	2,276,070	1,732,099	1,822,472	(90,373)	-5.0%	2,263,833
Loss on disposal of PPE	756	1,712	11,036	1,343	9,693	721.8%	8,412
Total Expenditure	**41,779,617**	**41,438,759**	**34,119,662**	**34,828,349**	**(708,687)**	**-2.0%**	**40,554,721**

Reasons for major over-/under expenditure per type

- **Employee Related Costs (R286.8 million under)**
  The variance is mainly due to the turnaround time in filling vacancies; internal filling of vacant positions; and slower than planned implementation of job creation projects.

- **Other Materials (R69.9 million under)**
  This variance is a combination of over-/under expenditure against various cost elements in the category. Only cost elements with under expenditure are listed below.
  - Material Consumables Tools and Equipment, due to fewer refuse containers being replaced and delays in the delivery of goods as a result of the COVID-19 lockdown.

  - Printing and Stationery, due to the unavailability of stock and lower demand for stationery and printing materials during the COVID-19 lockdown period.
  - Materials – R&M, due to less than planned materials and consumables required for maintenance operations and delays in maintenance programmes as a result of the COVID-19 lockdown.
  - Chemicals, due to delays in refilling gas as well as delays in submission of invoices by vendors.

- **Contracted Services (R203.3 million under)**
  This variance is a combination of over-/under expenditure against various cost elements in the category. Only cost elements with under expenditure are listed below.
  - Advisory Services: Research and Advisory, due to lower than planned requirements for services in the Water & Waste directorate.
  - G&D Legal Cost, mainly in the Human Settlements directorate, due to delays in appointment of staff for a planned project as it includes physical house visits, which are prohibited under the COVID-19 lockdown. In addition, the Makhaza project was cancelled based on a legal opinion advising it can only proceed if National Government amends the Housing Act.
  - G&D Contract Service Buildings, due to the late submission of invoices from the Western Cape Government (WCG) for Delft The Hague, Valhalla Park and Belhar Pentech projects, which is further impacted by the COVID-19 lockdown.
  - R&M - Contracted Services, due to:
    - Road maintenance programmes, which are delayed as a result of a term tender that expired at the end of March 2020;
    - Capacity constraints in the Upgrades and Maintenance Implementation team in the Human Settlements directorate, which negatively impacted the ability to perform planned maintenance tasks. Further delays were experienced in May 2020, due to the COVID-19 lockdown;
    - Less than planned vehicle maintenance requirements as a result of the replacement of older vehicles; and
    - Less than planned demand for electrical maintenance at facilities and networks.
  - Transportation Services People, due the N2 Express contract, which has not yet been renewed.
  - Administrative and Support Staff, due to lower than planned dependency and demand for labour broker staff.
  - Sewerage Services, due to unprocessed invoices for informal settlements as well as a decrease in volumetric levels.

- **Transfers and Subsidies (R110.9 million under)**
  The variance reflects mainly in the following directorates:
  - Human Settlements on G&D Housing PHP Payment, due to delays in submission of invoices by contractors who are waiting on the Housing Subsidy System (HSS) payment notification from the WCG for payment of subsidies to beneficiaries, as well as the impact of the COVID-19 lockdown.
  - Community Services & Health, due to delays in payment of grants-in-aid as a result of documentation outstanding from applicants.

  - Economic Opportunities & Asset Management, mainly due to a delay caused in the correct allocation of the budget provision, which necessitated the drafting and submission of a report to Council for approval of the revised amounts to be disbursed to the various SPVs.

- **Other Expenditure (R90.4 million under)**
  This variance is a combination of over-/under expenditure against various cost elements in the category. Only cost elements with under expenditure are listed below.
  - Electricity, due to lower than planned consumption of electricity at City facilities.
  - Insurance premiums and claims, where the actual premiums and claims paid were less than planned.
  - Advertising, due to the lower demand for recruitment- and corporate advertising to date.
  - Motor Vehicle licences and registration, due to the actual requirement being less than planned.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 53.

Expenditure per vote (directorate)

Vote Description R thousands	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	3,925,379	3,819,274	3,180,431	3,222,693	(42,262)	-1.3%	3,628,310
Vote 2 - Corporate Services	1,808,667	1,873,316	1,637,617	1,594,229	43,388	2.7%	1,852,963
Vote 3 - Economic Opportunities & Asset Managemnt	1,368,210	1,398,037	1,186,047	1,188,574	(2,527)	-0.2%	1,224,364
Vote 4 - Energy & Climate Change	12,060,720	11,782,181	9,689,038	9,919,306	(230,268)	-2.3%	11,602,296
Vote 5 - Finance	3,004,417	3,368,582	2,608,380	2,675,132	(66,752)	-2.5%	3,313,081
Vote 6 - Human Settlements	1,468,810	1,556,708	1,116,422	1,250,501	(134,079)	-10.7%	1,476,320
Vote 7 - Office of the City Manager	237,561	247,287	203,701	213,592	(9,891)	-4.6%	247,287
Vote 8 - Safety & Security	3,598,555	3,686,305	3,185,183	3,235,554	(50,371)	-1.6%	3,686,305
Vote 9 - Spatial Planning & Environment	711,474	679,917	584,467	592,097	(7,630)	-1.3%	679,917
Vote 10 - Transport	3,679,302	3,411,052	2,808,069	2,883,671	(75,602)	-2.6%	3,271,390
Vote 11 - Urban Management	1,142,379	1,053,056	822,333	810,853	11,480	1.4%	1,053,056
Vote 12 - Water & Waste	8,774,142	8,563,043	7,097,974	7,242,148	(144,174)	-2.0%	8,519,431
Total Expenditure by Vote	**41,779,617**	**41,438,759**	**34,119,662**	**34,828,349**	**(708,687)**	**-2.0%**	**40,554,721**

Reasons for over expenditure per vote (directorate)

The narrative below provides details of categories with overall over expenditure in directorates where there is bottom-line **year-to-date over expenditure**.

The over expenditure in these directorates will be addressed by the review and subsequent adjustment of period budget provisions on affected expenditure categories.

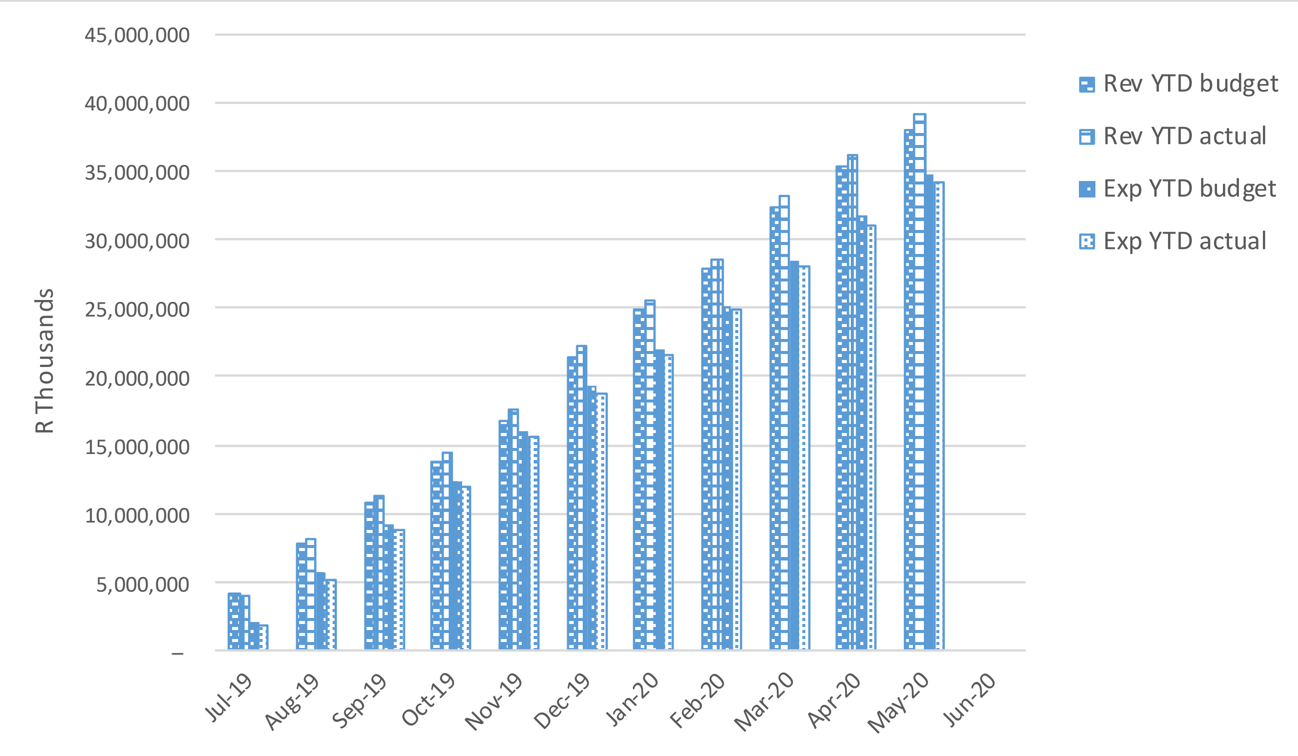
- **Corporate Services (R43.3 million over)**
  - Contracted Services:
    - Advisory Services: Human Resources, where expenditure was incurred ahead of plan;
    - Advisory Services: Project Management, due to actual expenditure being higher than planned;
    - Advisory Services: Legal cost & Litigation, due to several unplanned high priority legal cases instituted during the year; and
    - R&M Buildings, due to the incorrect processing of invoices against this account.
  - Other expenditure:
    - Training Other, where training programmes were scheduled earlier than planned and more than planned co-op students were appointed;
    - Corporate Training Programmes, due to more than planned training interventions offered as well as an accelerated programme schedule;
    - Specialised IT Services, due to misalignment of actual expenditure with period budget provisions; and
    - G&D Specialised IT Services, where actuals were incorrectly processed against this account.

- **Urban Management (R11.5 million over)**
  - Other Materials - Materials Consumables Tools & Equipment, due to the high demand for specifically PPE supplies as a result of the COVID-19 pandemic.
  - Contracted Services, mainly on:
    - Security Services Municipal Facilities, due to the requirement for security services being more than planned;
    - Building Contractors, due to expenditure relating to MURP-funded projects rolled out in subcouncils being higher than planned; and
    - Event Promoters, due to Ward Allocation projects progressing faster than anticipated.
  - Other expenditure, mainly due to training interventions taking place earlier than planned.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 47.

Monthly Operating Revenue and Expenditure Performance

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



CAPITAL EXPENDITURE AND FUNDING

Summary Statement of Capital Budget Performance

Vote Description R thousands	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	**8,388,432**	**6,708,639**	**4,497,443**	**4,694,723**	**(197,280)**	**-4.2%**	**6,308,547**
Funded by:							
National Government	2,189,348	2,319,047	1,419,785	1,439,072	(19,287)	-1.3%	1,958,115
Provincial Government	22,038	37,388	16,326	18,127	(1,801)	-9.9%	37,386
Other transfers and grants	53,700	42,137	35,548	30,731	4,817	15.7%	42,137
Transfers recognised - capital	**2,265,085**	**2,398,573**	**1,471,659**	**1,487,930**	**(16,271)**	**-1.1%**	**2,037,638**
Borrowing *	1,091,580	1,091,580	871,930	887,476	(15,546)	-1.8%	1,091,527
Internally generated funds	5,031,767	3,218,486	2,153,854	2,319,316	(165,463)	-7.1%	3,179,382
Total Capital Funding	**8,388,432**	**6,708,639**	**4,497,443**	**4,694,723**	**(197,280)**	**-4.2%**	**6,308,547**

*The YTD actual reflected against the 'Borrowing' funding source is currently funded through internal funds.

The year-to-date spend of R4 497 million represents 70.20% (R3 026 million) on internally-funded projects and 61.36% (R1 471 million) on externally-funded projects.

The full year forecast indicates that 94% of the capital budget is anticipated to be spent by the end of the financial year.

Capital budget by municipal vote for 2019/20

Vote Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	331,634	153,440	204,822	(51,382)	-25.1%	314,354
Vote 2 - Corporate Services	252,050	149,863	172,410	92,481	79,967	12,514	15.6%	164,851
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	399,051	280,320	308,771	(28,451)	-9.2%	398,198
Vote 4 - Energy & Climate Change	749,456	834,094	697,873	514,932	532,578	(17,646)	-3.3%	684,952
Vote 5 - Finance	26,225	116,957	92,524	47,251	65,112	(17,862)	-27.4%	89,948
Vote 6 - Human Settlements	670,112	869,063	899,243	585,695	603,925	(18,230)	-3.0%	897,954
Vote 7 - Office of the City Manager	2,500	973	1,418	823	1,193	(371)	-31.1%	1,400
Vote 8 - Safety & Security	206,866	535,237	437,414	294,191	262,998	31,193	11.9%	434,883
Vote 9 - Spatial Planning & Environment	57,070	92,847	58,186	37,089	37,770	(681)	-1.8%	49,339
Vote 10 - Transport	973,584	1,326,126	1,245,863	694,122	698,712	(4,590)	-0.7%	909,974
Vote 11 - Urban Management	22,429	122,981	83,761	26,047	33,423	(7,376)	-22.1%	81,648
Vote 12 - Water & Waste	1,789,054	3,596,511	2,289,261	1,771,052	1,865,450	(94,398)	-5.1%	2,281,048
Total Capital Multi-year expenditure	**5,316,290**	**8,388,432**	**6,708,639**	**4,497,443**	**4,694,723**	**(197,280)**	**-4.2%**	**6,308,547**

Reasons for major over-/under expenditure (YTD)

- **Community Services & Health directorate (R51.4 million under)**
  The negative year-to-date variance is mainly due to:
  - Impact of the COVID-19 lockdown on the implementation of all construction-related projects; IT modernisation project and the delivery of equipment from aboard, including IT equipment.
  - Delays in the award of tender 30C, which resulted in the following programmes being behind schedule: Ideal clinics; Facility upgrades; National Core Standards compliance; Various cemetery upgrade projects; and Manenberg Integrated Project.

  95% spend is forecasted for the projects currently on the budget.

- **Economic Opportunities & Asset Management directorate (R28.5 million under)**
  The directorate has a net negative variance following delays with delivery of vehicles, due to the national lockdown as a result of the COVID-19 pandemic.

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

- **Finance directorate (R17.9 million under)**
  The directorate has a net negative variance on the following projects:
  - Suites at the Stadium: Construction was halted, due to the COVID-19 lockdown, however, work recommenced on 4 May 2020.
  - Furniture & Equipment: Tender still in approval status.
  - IT equipment: Delays due to the COVID-19 lockdown.

  97% spend is forecasted for the projects currently on the budget.

- **Safety & Security directorate (R31.2 million over)**
  The positive variance is due to earlier than anticipated delivery on the following projects: Fire Vehicles: Replacement FY20; and LEAP Vehicles FY20.

  99% spend is forecasted for the projects currently on the budget.

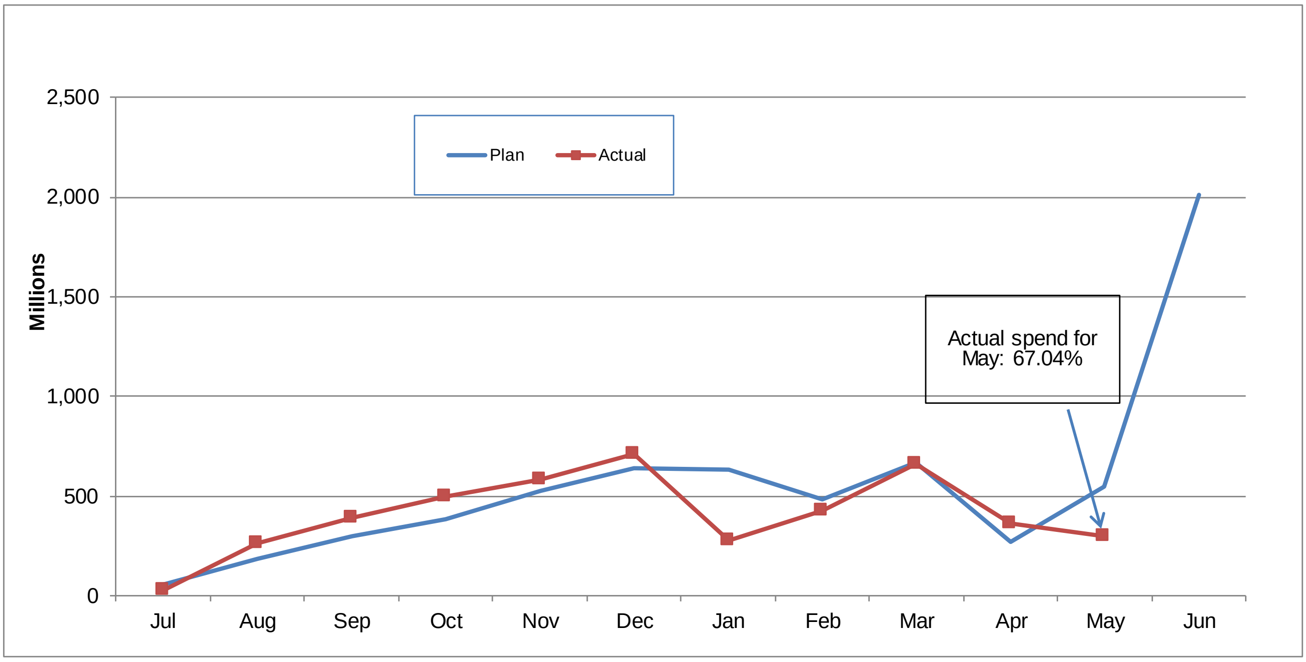
- **Water & Waste directorate**
  - **Solid Waste Management (R31.3 million under)**
    The underspend is mainly due to delays on the following programmes:
    - Coastal Park: Design and develop (MRF): The invoice for May 2020 was not processed as the Legal Services department has to advise whether the claim for an extension of time is valid.
    - Upgrading of drop-off facilities programme: Delayed mainly due to lengthy procurement processes; Building Development Management plan approval; and COVID-19 lockdown.
    - Plant and Vehicles: Delivery plan negatively affected by the impact of the COVID-19 pandemic on foreign markets.
    - Coastal Park Landfill Gas Beneficiation: The commencement meeting with the appointed contractor could not take place, due to the COVID-19 lockdown.

  100% 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 56.

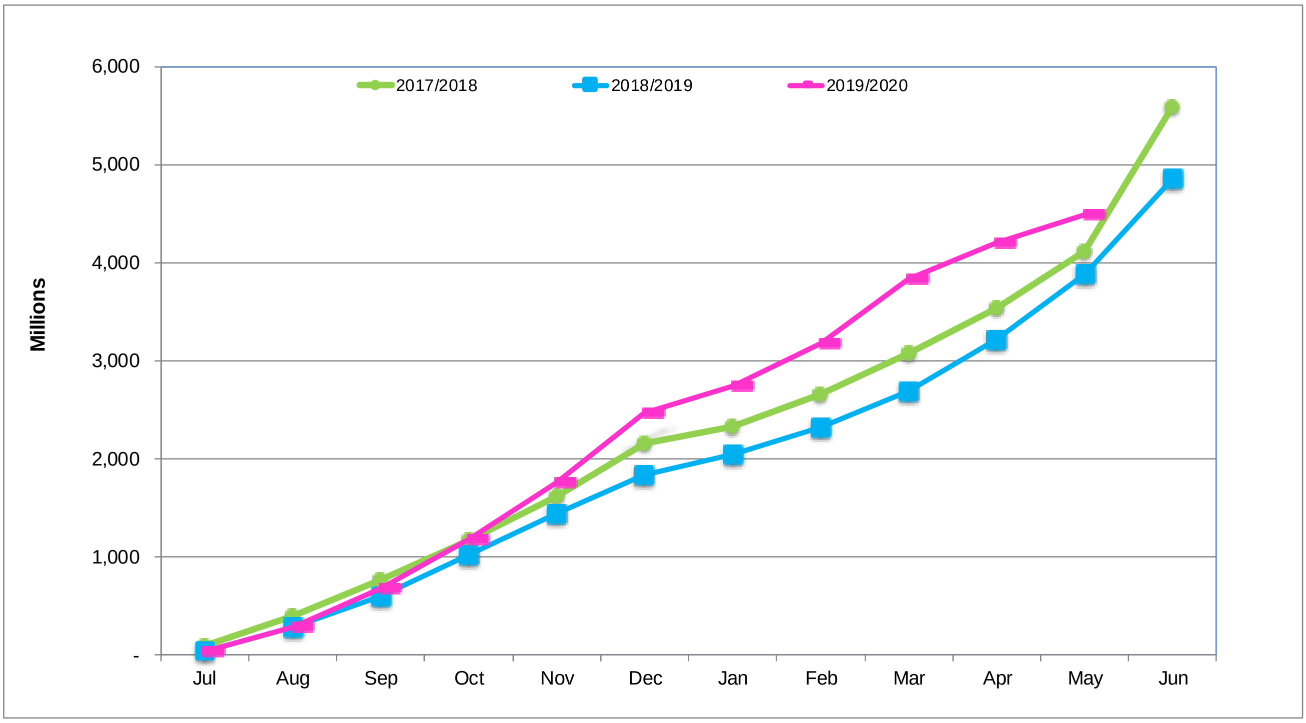
Monthly capital expenditure

The graph below reflects the City’s monthly capital expenditure to date measured against the 2019/20 current budget.



Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2017/18, 2018/19 and 2019/20.



MBRR vs mSCOA reporting

The capital tables in the MBRR C-Schedules reflect expenditure as it is incurred on a WBS element (project), which is line with the City's Asset Life Cycle process. The mSCOA data strings are, however, based on assets at the time of capitalisation, which only takes place as and when the asset has been completed.

This has resulted in inconsistent reporting between the MBRR Schedules and the mSCOA data strings. The City will implement a changed reporting regime, which will prevent this anomaly from 1 July 2020. This date was agreed to in order to prevent inconsistent in-year reporting.

Status of certain major capital programmes/projects in the City

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
IRT Phase 2 A	472,042,411	103,331,320	108,057,063	4,725,743	The anticipated expenditure is in line with the consultants' latest cash flow. The 2019/20 anticipated spend has been revised to take the COVID-19 lockdown into account.
Zandvliet WWTW-Extension	436,767,705	403,069,166	362,491,738	-40,577,428	The project is progressing as planned and all contracts are in the execution phase. The YTD variance contains a contingency amount of R39 281 597, which gives the impression that the project is slightly behind although this is not the case.
Cape Flats Aquifer	270,000,000	235,750,659	228,829,947	-6,920,712	Project ahead of schedule due to good project management and general performance and proceeding as per the City's New Water Programme and Water Strategy as per Council approval. Boreholes drilled: 51 of 52 exploration boreholes; 53 of 57 monitoring boreholes; 66 of 89 production boreholes; 31 of 37 sonic boreholes; 25 of 64 MAR injection boreholes; 17 of 35 MAR monitoring boreholes; and 24 of 64 MAR Piezo. Boreholes yield tested: 41 of 52 exploration boreholes; 42 of 96 monitoring boreholes; and 60 of 89 production boreholes.
FS Replacement Vehicles	217,063,204	164,532,125	126,094,464	-38,437,661	Project ahead of schedule due to earlier than anticipated delivery of vehicles. Awaiting delivery of further orders placed. The project manager has engaged all Original Equipment Manufacturers (OEM) regarding delivery of vehicles on order; it is anticipated that delivery will take place by 30 June 2020. The project has been impacted by the COVID-19 lockdown with the result that some scope planned for 2019/20 will now only be completed in 2020/21.
Asset Management Programme	196,842,310	131,407,781	130,772,629	-635,152	The Central Region Facades Upgrading projects in Ravensmead and Uitsig as well as the Community Residential Units (CRU) electrical upgrade project have commenced. Transversal use approvals have been received after some delays; projects have recommenced and will end in June 2020.
System Equipment Replacement: East	162,247,511	131,987,319	126,494,722	-5,492,597	Contractors will return to work once all legislative and compliance measures for COVID-19 are in place. It is anticipated that work will resume in June 2020.

Table continues on next page.

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Table Mountain Group Aquifer	158,000,000	125,576,422	130,050,746	4,474,324	The project is in various stages of completion and generally ahead of plan, due to good performance of the service providers and good project management although there have been a few challenges to date.
Replacement of Fire Vehicles	116,233,901	38,911,574	58,667,149	19,755,575	Some orders delivered earlier than anticipated. Further orders placed; awaiting delivery.
Meter Replacement Programme	97,000,000	87,695,578	92,403,130	4,707,552	The project is ahead of plan, due to good performance of the service providers and good project management.
Bellville WWTW	87,529,511	76,450,000	73,468,728	-2,981,272	The project was ahead of schedule until the COVID-19 lockdown, which resulted in active contracts being suspended creating a value at risk. Tender 365Q/2015/16 (Odour Control) has been completed. The contract for Tender 272Q/2016/17 is currently in design phase. Installation is in progress on the Secondary Settling tank (SST) Bridges. Primary Settling tank (PST) bridges fabrication and MCC (Motor Control Centre) is in progress. Refurbishment to Belt presses have been completed. Tender 47Q/2018/19 is currently in progress. Delivery of blowers from China is delayed, due to the COVID-19 pandemic resulting in the budget of the Bellville WWTW being at risk of not being spent.
Road Dualling:Kommetjie Rd&Ou Kaapse Weg	82,506,642	82,506,642	70,875,337	-11,631,305	No further delays should affect the contract going forward. The request for funds to cover additional costs as a result of service relocation delays was approved by Council. The contract reached practical completion on 26 March 2020, however, final completion has been delayed by the COVID-19 lockdown, affecting the completion of snags.
Non-Motorised Transport Programme	79,779,688	70,100,074	68,841,686	-1,258,388	All construction works resumed on 11 May 2020 after the COVID-19 Occupational Health & Safety (OHS) protocols were satisfied and approved by the OHS agent. Work is progressing at a slower pace in order to adhere to COVID-19 OHS protocols.
Upgrading of drop-off facilities	76,789,545	70,554,851	62,575,572	-7,979,279	1. Woodstock Drop-off - Multi-funded project: Construction tender 70Q/2018/19 commenced mid-June 2019 and is progressing acceptably. The invoice for May 2020 was only received after month-end and will be processed in June 2020. 2. Kommetjie- and Hout Bay Drop-off: Construction was meant to be completed in May 2020 but all activities on site were suspended, due to the COVID-19 lockdown. This will result in time and financial claims from the appointed contractor and depends on the extent of the lockdown period. The contractor has requested a reduction of the contract participation goals (CPG) target, due to events that hampered the EPWP appointments. The project manager is following-up on an outstanding invoice for work completed prior to the COVID-19 lockdown.

Table continues on next page.

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Public Transport System Projects	76,500,000	57,759,626	59,227,448	1,467,822	The project is well ahead of schedule with systems delivered earlier than anticipated. Although there are no issues with various contracted resources at present, there was a concern with business continuity, due to the absence of a mechanism to procure professional services not currently in place. Tender 342C should, however, mitigate this concern. Approval of various PIDs for software development projects are being pursued. Contractors are currently performing satisfactorily but the COVID-19 lockdown might influence the timeline.
Belhar CBD Hsg Development (PGWC)	75,654,145	57,840,989	57,840,989	-	The project is managed by the Western Cape Government (WCG) in terms of a MoA where grant funding is provided for the construction of internal- and bulk services.
Replace & Upgrade Water Network	71,766,862	63,099,948	53,918,562	-9,181,386	The project consists of various upgrades of the network city-wide. The works projects were on track before the COVID-19 lockdown and it is still the intention to spend the budget provision.
Urbanisation: Backyards/Infrm Settl Upgr	67,745,878	45,929,475	48,419,980	2,490,505	The contractor only took possession of the site in February 2020. Construction has started but the COVID-19 lockdown will have an impact on the implementation of the project.
FS Replacement Plant	66,929,406	50,965,575	60,373,487	9,407,912	The project is ahead of schedule due to the earlier than anticipated delivery of goods. Currently waiting on delivery of further orders. The project manager has engaged all OEMs regarding delivery of goods on order and anticipates delivery by 30 June 2020.
Replace & Upgr Sewer City wide	66,844,852	46,790,817	37,776,244	-9,014,573	The contractors are in compliance with the notice to resume work but the Health & Safety agents need to certify compliance and give approval before they can resume works. Some have resumed while others are still sorting out the Health & Safety components as per the regulations. There is a risk that time will be lost.
Smart Technologies at PTI's	65,000,000	30,719,265	30,993,265	274,000	The project is well ahead of schedule with systems being delivered earlier than anticipated. Further implementation is being scheduled while awaiting equipment. Fibre links are being implemented via the CCTV tender with Cape Town Station deck now online. The contractor is performing satisfactorily. Delays in establishing fibre links have inhibited realisation of the full potential of installations - mitigated by the appointment of a dedicated fibre planner for the Transport directorate. The COVID-19 lockdown will cause a 4-week delay in implementation.
Vehicles: Additional	63,657,893	61,120,035	62,731,883	1,611,848	Some vehicles delivered earlier than anticipated. Further orders placed; awaiting delivery.
Conradie Housing Development	63,270,060	23,971,733	23,971,733	-	The project is progressing on schedule due to the good performance of WCG's consultants.

Table continues on next page.

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Upgrading Solid Waste facilities	62,010,076	48,538,065	40,799,371	-7,738,694	1. Minor Upgrading works: This bulk project has numerous smaller projects that are in the final stages of completion. The contractors have confirmed that works will be completed by 30 June 2020. Invoices for May 2020 for most of the projects have not been received; project managers are following up with vendors. 2. Kuilsriver Depot Upgrade: The contractor could not achieve practical completion on 15 May 2020, due to the COVID-19 lockdown and has now submitted the invoice for May 2020 with a notice to claim for additional time worked. This claim is first being investigated before the invoice will be paid. 3. Schaapkraal Depot: The project was initially delayed due to temporary accommodation delivery and setup. Notices To Act were issued on 23 January 2020 and again on 15 March 2020. The contractor was not able to achieve practical completion by 27 April 2020, due to the suspension of all activities as a result of the COVID-19 lockdown. The contract does, however, make provision for revision of the practical completion date in the event of a force majeure event i.e. the COVID-19 pandemic. The principal agent was instructed to issue a Notice to Act to expedite works. An extension of time claim is expected from the contractor. The contractor intends to work over weekends to make up for lost time and the estimated practical completion date is set for 30 June 2020.
Suites Cape Town Stadium	60,650,937	42,180,284	28,227,209	-13,953,075	Construction recommenced on 4 May 2020 - post COVID-19 lockdown level 4. The variance on the projected cash flow is as a result of delays, due to site re-establishment and occupational health standards, which needed to be applied per COVID-19 regulations prior to actual work starting. This process took eight days to complete, due to the complexity of the site.
Plant & Vehicles: Replacement	60,394,894	50,113,065	45,767,009	-4,346,056	Contractors have been appointed and work has commenced but construction is delayed by a month, due to the COVID-19 lockdown. Budget and cash flows were amended in the May 2020 adjustments budget with provision made in the outer years to complete the project.
	3,253,227,431	**2,300,902,388**	**2,189,670,091**	**-111,232,297**	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R10 876 million.

Considering the projected 11% drop in revenue for April 2020 and May 2020 as well as the materially slower outflow of expenditure for the remainder of the financial year, it is not expected that the City will be in a negative cash balance position but will mirror the pre COVID-19 balance. The main reason is that the capital expenditure did not materialise as envisaged but rather that the cash outflows moved to the 2020/21 financial year.

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

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

Item	Previous Month R'000	Current Month R'000
Closing Cash and Investment Balance	**19,053,143**	**18,693,583**
Total Commitments	**14,863,129**	**12,625,413**
Unspent Conditional Grants	2,395,958	2,245,618
Housing Development	409,783	411,729
MTAB	19,027	19,110
Trust Funds	883	887
Insurance reserves	597,642	536,336
CRR / Revenue	8,347,016	6,318,913
Other contractual commitments	3,092,820	3,092,820
Uncommitted Funds	**4,190,014**	**6,068,170**
Closing Cash and Investment Balance	**19,053,143**	**18,693,583**
Non Current Investments	3,162,643	3,186,107
Current Investments	4,654,635	4,631,171
Cash and Cash Equivalents as per Cash flow statement (MBRR Table C7)	11,235,865	10,876,305

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 40.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 62.

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 72.

GRANT UTILISATION

Description R thousands	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	7,376,568	7,861,300	1,331,823	1,584,169	(252,346)	-15.9%	7,861,300
Total capital expenditure of Transfers and Grants	2,265,085	2,398,573	1,471,659	1,487,930	(16,271)	-1.1%	2,037,638
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**9,641,654**	**10,259,874**	**2,803,482**	**3,072,099**	**(268,617)**	**-8.7%**	**9,898,939**

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 66.

CREDITORS

Creditors Analysis

R thousands	Budget Year 2019/20								
	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	8,020	229	(0)	77	3	(4)	–	19	8,344

The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days, as reflected in the table above, are due to, inter alia, manual clearings, incorrect vendor banking details and late receipt of invoices.

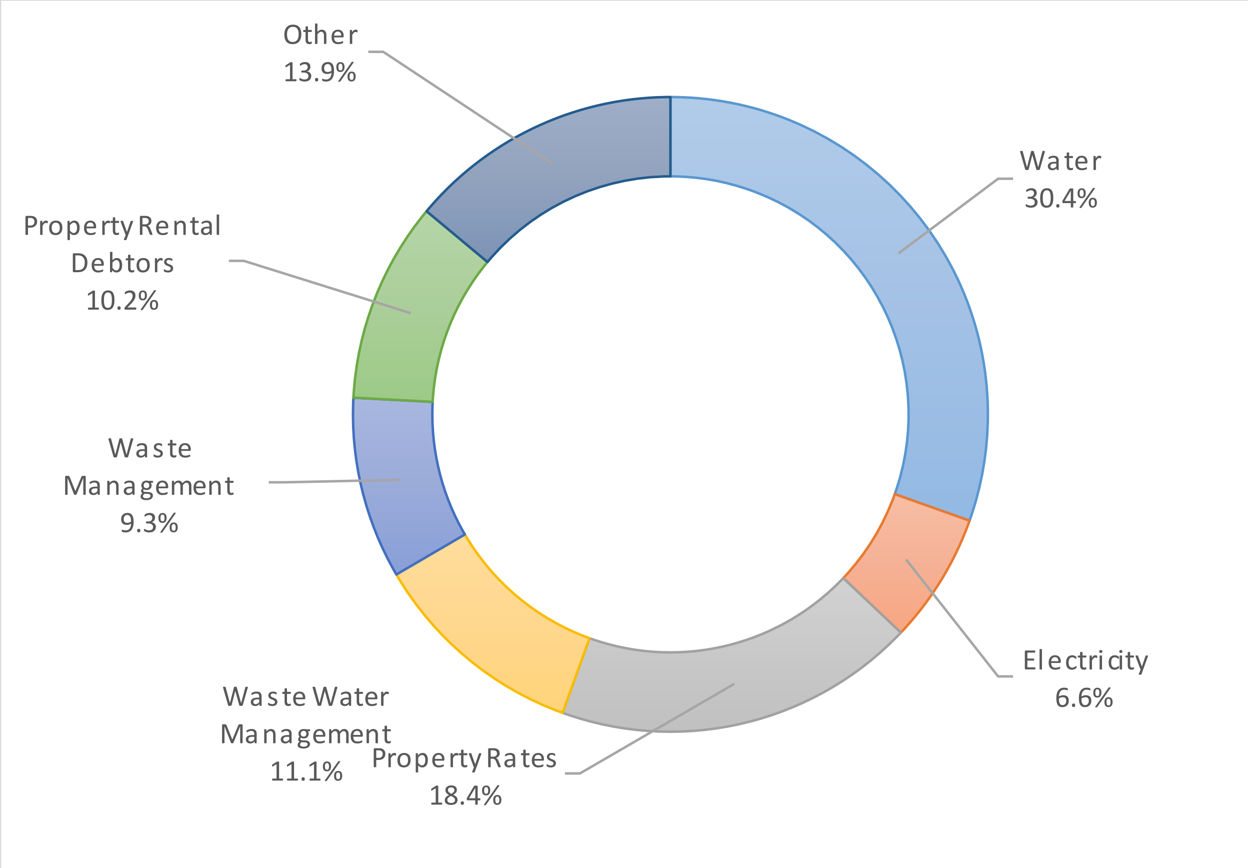
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS

Debtors Age Analysis

Description	Budget Year 2019/20								
	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	2,713,479	27.3%	560,549	5.6%	516,168	5.2%	6,163,235	61.9%	9,953,432
2018/19 - totals only	2,340,956	26.2%	410,169	4.6%	220,647	2.5%	5,970,732	66.8%	8,942,503
Movement	372,523		150,380		295,522		192,504		1,010,929
% Increase/(Decrease) year on year		**15.9%**		**36.7%**		**133.9%**		**3.2%**	**11.30%**

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
V & A Waterfront Holdings Pty Ltd	R82,100,232.78	R21,469,367.00	R20,522,027.19	R37,173,675.08	R20,739.13	R3,036,855.90	R0.00	-R4,175.00	-R118,256.52	This debt is 60 days outstanding. There are pending results on a lodged appeal to the GV2018 objective outcome. Monthly payments favourable to the client are being made and a valuation objection lock has been set until 30 June 2020.
Church Methodist	R28,061,730.17	R375,384.32	R193,370.24	R2,427,755.92	R0.00	R0.00	R0.00	R0.00	R25,065,219.69	This erf serves as a multipurpose consisting of a school, a church and an informal settlement. The Water & Sanitation Services department is currently investigating the water meters as the church is in the process of transferring the land to identified beneficiaries. Interest on the account was reversed and an interest lock activated to control further accumulation of debt. There are ongoing discussions and investigations on the best processes to effectively assist and resolve all issues relating to this property.
Basfour 2295 (Proprietary) Limited	R21,025,314.74	R1,682,418.59	R1,626,052.89	R1,461,633.22	R0.00	R0.00	R1,636,233.71	R14,622,007.33	-R3,031.00	The debtor renewed the payment arrangement in February 2020 and is up to date with payments.
Moslem Cemetry Board Trustees	R13,018,992.34	R3,714.48	R4,197.05	R0.00	R0.00	R0.00	R0.00	R14,767.30	R12,996,313.51	The Rates Policy, approved at Council in May 2020, includes rebates for cemetries and is implementable from 1 July 2020.
Mediclinic Beperk	R12,681,911.14	R1,822,507.11	R1,775,744.35	R1,574,162.52	R1,803,226.86	R1,732,989.29	R1,609,130.76	R2,364,150.25	R0.00	There are pending results on a lodged appeal with regards to the GV2018 objection outcome. Insufficient payments continue to be made.

Table continues on next page.

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 12,366,006.19	R 250,387.37	R 65,444.00	R 247,726.78	R 3,218,637.56	R 0.00	R 0.00	R 166.52	R 8,583,643.96	The City is awaiting outstanding documents from the debtor for recommendation of a debt write-off. Dunning action is on hold as this is a frail care facility.
Cape Peninsula University of Technology	R 12,292,130.39	R 94,804.13	R 94,804.13	R 0.00	R 12,149,093.73	R 0.00	R 0.00	R 0.00	-R 46,571.60	Investigations are underway regarding the amount outstanding on this account.
Bestinverprop01 Proprietary Limited Erf 9261	R 10,740,950.90	R 767,457.89	R 800,370.12	R 912,310.91	R 0.00	R 0.00	R 0.00	R 6,630,344.19	R 1,630,467.79	The property owner is adhering to the active payment arrangement.
Zonnebloem College	R 10,626,304.65	R 108,462.63	R 89,773.09	R 0.00	R 0.00	R 0.00	R 0.00	R 503,499.10	R 9,924,569.83	The Anglican Church is the owner of the property and is waiting on a response for an application for a Rates tariff change from the Valuations department. This will be followed by a rates rebate application. A dunning lock is in place with the payment arrangement being adhered to which will expire in October 2020.
Methodist Church	R 9,609,480.38	R 141,389.30	R 149,485.97	R 103,532.31	R 823,689.97	R 76,605.37	R 65,686.70	R 376,439.29	R 7,872,651.47	This erf serves as a multipurpose consisting of a school, a church and an informal settlement. The Water & Sanitation Services department is currently investigating the water meters as the church is in the process of transferring the land to identified beneficiaries. Interest on the account was reversed and an interest lock activated to control further accumulation of debt. There are ongoing discussions and investigations on the best processes to effectively assist and resolve all issues relating to this property.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
V & A Waterfront Holdings Pty Ltd	R 0.00	R 1,586,727.02	R 8,588,922.63	R 3,329,331.94	R 0.00	R 68,717,682.71	R 0.00	-R 122,431.52	R 0.00	R 82,100,232.78
Church Methodist	R 26.25	R 0.00	R 27,992,114.26	R 69,589.66	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 28,061,730.17
Basfour 2295 (Proprietary) Limited	R 10,363,316.10	R 0.00	R 463,604.56	R 372,768.15	R 0.00	R 8,019,196.78	R 1,809,460.15	-R 3,031.00	R 0.00	R 21,025,314.74
Moslem Cemetry Board Trustees	R 7,138.85	R 1,879.98	R 4,331.25	R 253,023.44	R 51,446.35	R 12,566,066.60	R 0.00	R 0.00	R 135,105.87	R 13,018,992.34
Mediclinic Beperk	R 0.00	R 0.00	R 0.00	R 487,363.22	R 0.00	R 12,194,547.92	R 0.00	R 0.00	R 0.00	R 12,681,911.14
Mitchells Plain Foundation / Beacon Valley Frail Care Centr	R 9,589.24	R 5,239,766.19	R 2,778,271.20	R 2,057,806.61	R 385,379.26	R 1,895,193.69	R 0.00	R 0.00	R 0.00	R 12,366,006.19
Cape Peninsula University of Technology	R 0.00	R 0.00	R 2,175,449.61	R 1,705,284.88	R 0.00	R 8,446,288.22	R 0.00	-R 46,571.60	R 11,679.28	R 12,292,130.39
Bestinverprop01 Proprietary Limited Erf 9261	R 0.18	R 11,774,450.72	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1,033,500.00	R 0.00	R 10,740,950.90
Zonnebloem College	R 30,702.05	R 0.00	R 670,566.34	R 589,086.93	R 62,298.54	R 9,250,315.23	R 0.00	R 0.00	R 23,335.56	R 10,626,304.65
Methodist Church	R 930.46	R 0.00	R 9,524,444.83	R 84,105.09	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 9,609,480.38

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Amakhaya Ngoku	R17,754,069.50	R296,905.42	R412,235.38	R327,156.70	R1,686,433.80	R0.00	R193,144.44	R1,336,254.36	R13,501,939.40	This is an unregistered individual unit ownership complex with no formal body corporate. The appointed management board is not performing its roles. To manage and control further accumulation of debt, the water pressure for consumption and water losses/wastage was reduced. A consultation to consider reversing the current water charges and to bill a zero-rated tariff is pending with the Water & Sanitation Services department. A report recommending write-off is also pending.
Ndabeni Communal Property Trust	R6,597,153.32	R104,343.14	R96,541.13	R113,385.98	R102,778.57	R96,907.93	R91,449.20	R684,490.89	R5,307,256.48	This is a land restitution case. A representative of the beneficiaries, appointed by the Master of High Court, submitted an offer in full and final settlement subject to the approved application for funding by the City's Rural Development department. The City has decided to continue with dunning action and is handing over the account to the City's attorneys for further debt collection.
Body Corp Sandpiper Mansions	R5,372,954.53	R586,440.19	R35,094.61	R35,168.36	R44,872.07	R44,867.49	R44,789.53	R476,140.18	R4,105,582.10	The body corporate has installed individual water meters for each unit. Property units are less than R400 000 in value. A report recommending debt write-off is pending.
Friends of Bathandwa Trust	R4,748,320.65	R35,231.18	R32,678.61	R38,344.24	R30,174.45	R33,553.51	R40,640.66	R797,373.76	R3,740,324.24	According to the trustees of the property, the crèche and a community organisation are illegally operating on the premises. Summonses were issued and successfully delivered and an instruction given to the City's appointed attorney to proceed with the judgement phase. A health inspection was conducted in November 2019 and overall conditions in terms of hygiene and housekeeping were found to be satisfactory. The property's water supply was set to trickle resulting in a drastic reduction in the monthly account. A report recommending debt write-off is pending from the delegated authority as the Water & Sanitation Services department is to decide on implementing a zero-rated tariff for the property.

Table continues on next page.

City of Cape Town: FMR - Annexure A (May 2020)

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Silvermist Mountain Lodge Body Corporat	R4,113,698.89	R215,740.79	R0.00	R80,110.37	R112,235.63	R106,229.84	R633,566.84	R178,844.48	R2,786,970.94	Adjustments were processed successfully in February 2020 and the debtor was advised to settle the account accordingly. However, in March 2020, the body corporate appointed new attorneys citing unsettled differences with the City. Payments for current accounts continue to be maintained.
Evergreen Noordhoek Body Corporate	R2,963,713.28	R358,543.80	R405,513.22	R358,579.34	R470,973.61	R1,374,737.31	R0.00	R0.00	-R4,634.00	The account consists of all services. An incorrect billing tariff for the property was reported and is under investigation. Insufficient monthly payments continue to be made.
Schotsche Kloof Flats Body Corporate	R2,322,538.01	R58,121.06	R14,515.15	R39,549.58	R42,306.29	R24,593.66	R14,851.08	R181,627.56	R1,946,973.63	There is a technical constraint with water restrictions on the property. The property value is above the indigent threshold and does not qualify for instant debt write off, however, the majority of the property owners are pensioners. A report recommending debt write-off is pending due to the Water & Sanitation Services department still considering a zero-rated tariff for the property.
The Maverick Trust	R2,316,090.32	R71,338.07	R65,680.15	R68,600.81	R67,994.77	R64,533.53	R64,082.53	R383,821.37	R1,530,039.09	There is no payment arrangement although disconnection notifications for water and electricity were made. Illegal reconnection is suspected; further investigations by the Water & Sanitation Services department are pending.
Media Quarter Body Corporate	R2,267,792.91	R85,585.35	R125,975.90	R138,242.93	R114,502.16	R1,803,486.57	R0.00	R0.00	R0.00	This is a new account created in February 2020, no payments were received and a follow up process is due.
Mary Jane Vaas	R2,237,858.84	R14,895.17	R13,434.59	R17,751.45	R41,626.36	R0.00	R0.00	R101,417.66	R2,048,733.61	Investigation in February 2020 confirmed that a crèche is operating illegally on the property. There is no water connection on the property as the straight connection was removed in October 2019. Pictures of the building show an unkempt and non-maintained property, which is a health hazard to the surroundings. A report to recommend debt write-off is with the Manager: Debt Management.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	SECD	Sundries	TOTAL
Amakhaya Ngoku	R 511.71	R 0.00	R 8,348,127.74	R 8,248,684.83	R 1,158,953.40	R 0.00	-R 2,208.18	R 0.00	R 17,754,069.50
Ndabeni Communal Property Trust	R 11,255.70	R 0.00	R 6,465.26	R 6,465.26	R 6,156.74	R 5,994,629.87	R 0.00	R 572,180.49	R 6,597,153.32
Body Corp Sandpiper Mansions	R 220.57	R 0.00	R 2,542,732.03	R 2,440,714.61	R 389,287.32	R 0.00	R 0.00	R 0.00	R 5,372,954.53
Friends of Bathandwa Trust	R 118.78	R 0.00	R 4,350,731.87	R 358,822.99	R 11,001.64	R 27,645.37	R 0.00	R 0.00	R 4,748,320.65
Silvermist Mountain Lodge Body Corporat	R 18.24	R 3,700,331.66	R 389,474.56	R 0.00	R 23,874.43	R 0.00	R 0.00	R 0.00	R 4,113,698.89
Evergreen Noordhoek Body Corporate	R 0.00	R 7,448.27	R 162,857.54	R 116,305.90	R 11,714.21	R 2,670,021.36	-R 4,634.00	R 0.00	R 2,963,713.28
Schotsche Kloof Flats Body Corporate	R 324.58	R 0.00	R 2,232,924.35	R 89,289.08	R 0.00	R 0.00	R 0.00	R 0.00	R 2,322,538.01
The Maverick Trust	R 571.62	R 145,056.45	R 302,642.20	R 23,103.33	R 19,732.55	R 1,824,447.76	-R 2,165.00	R 2,701.41	R 2,316,090.32
Media Quarter Body Corporate	R 0.00	R 2,168,804.59	R 85,577.01	R 11,261.88	R 2,149.43	R 0.00	R 0.00	R 0.00	R 2,267,792.91
Mary Jane Vaas	R 12,440.79	R 0.00	R 2,073,382.64	R 82,708.75	R 27,179.59	R 39,598.40	R 0.00	R 2,548.67	R 2,237,858.84

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	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	9,536,185	9,916,685	9,897,154	9,246,744	9,096,477	150,268	1.7%	9,897,154
Service charges	18,907,828	19,690,195	19,705,480	18,611,367	18,136,302	475,065	2.6%	19,692,028
Investment revenue	1,122,065	912,495	912,473	1,188,446	896,064	292,382	32.6%	912,759
Transfers and subsidies	7,049,218	7,376,568	7,861,300	7,025,209	7,316,708	(291,499)	-4.0%	5,225,207
Other own revenue	3,575,074	3,026,006	2,877,662	3,156,052	2,612,644	543,408	20.8%	5,476,419
Total Revenue (excluding capital transfers and contributions)	**40,190,370**	**40,921,950**	**41,254,070**	**39,227,819**	**38,058,195**	**1,169,624**	**3.1%**	**41,203,566**
Employee costs	12,365,555	13,817,805	13,953,752	11,771,064	12,057,837	(286,772)	-2.4%	13,643,162
Remuneration of Councillors	161,297	179,818	179,818	148,482	148,769	(286)	-0.2%	179,775
Depreciation & asset impairment	2,832,012	3,015,086	3,040,783	2,695,048	2,718,929	(23,880)	-0.9%	2,975,200
Finance charges	833,211	790,756	800,816	700,635	668,650	31,985	4.8%	801,418
Materials and bulk purchases	9,937,128	11,704,364	11,193,306	9,218,372	9,268,259	(49,887)	-0.5%	11,126,287
Transfers and subsidies	391,968	446,206	592,139	323,451	434,348	(110,897)	-25.5%	566,694
Other expenditure	9,557,855	11,825,581	11,678,144	9,262,609	9,531,558	(268,949)	-2.8%	11,262,184
Total Expenditure	**36,079,026**	**41,779,617**	**41,438,759**	**34,119,662**	**34,828,349**	**(708,687)**	**-2.0%**	**40,554,721**
Surplus/(Deficit)	**4,111,344**	**(857,667)**	**(184,689)**	**5,108,157**	**3,229,846**	**1,878,311**	**58.2%**	**648,845**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,356,436	1,438,101	1,447,079	(8,977)	-0.6%	1,950,635
Contributions & Contributed assets	52,664	53,700	42,137	35,558	36,449	(891)	-2.4%	61,191
Surplus/(Deficit) after capital transfers & contributions	**6,242,068**	**1,407,418**	**2,213,884**	**6,581,817**	**4,713,374**	**1,868,443**	**39.6%**	**2,660,672**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**6,242,068**	**1,407,418**	**2,213,884**	**6,581,817**	**4,713,374**	**1,868,443**	**39.6%**	**2,660,672**
Capital expenditure & funds sources								
Capital expenditure	**5,316,290**	**8,388,432**	**6,708,639**	**4,497,443**	**4,694,723**	**(197,280)**	**-4.2%**	**6,308,547**
Capital transfers recognised	2,119,370	2,265,085	2,398,573	1,471,659	1,487,930	(16,271)	-1.1%	2,037,638
Borrowing	388,077	1,091,580	1,091,580	871,930	887,476	(15,546)	-1.8%	1,091,527
Internally generated funds	**2,808,842**	**5,031,767**	**3,218,486**	**2,153,854**	**2,319,316**	**(165,463)**	**-7.1%**	**3,179,382**
Total sources of capital funds	**5,316,290**	**8,388,432**	**6,708,639**	**4,497,443**	**4,694,723**	**(197,280)**	**-4.2%**	**6,308,547**
Financial position								
Total current assets	18,405,667	18,469,328	18,040,216	18,570,676				18,040,216
Total non current assets	52,547,898	58,066,233	55,951,867	56,734,993				55,951,867
Total current liabilities	9,114,291	12,857,487	8,163,924	5,992,331				8,163,924
Total non current liabilities	13,148,025	14,911,172	14,923,026	13,861,153				14,923,026
Community wealth/Equity	**48,691,250**	**48,766,902**	**50,905,133**	**55,452,184**				**50,905,133**
Cash flows								
Net cash from (used) operating	9,246,334	4,563,204	4,575,259	6,363,813	5,678,452	(685,361)	-12.1%	4,575,259
Net cash from (used) investing	(6,170,498)	(7,718,788)	(6,211,573)	(4,633,534)	(5,038,792)	(405,258)	8.0%	(6,211,573)
Net cash from (used) financing	(143,179)	748,685	747,798	726,751	726,751	–	-	747,798
Cash/cash equivalents at the month/year end	**8,419,275**	**4,985,877**	**7,530,759**	**10,876,305**	**9,785,686**	**(1,090,619)**	**-11.1%**	**7,530,759**
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	2,713,479	560,549	516,168	167,285	210,341	888,829	4,690,081	9,953,432
Creditors Age Analysis								
Total Creditors	8,020	229	(0)	3	(4)	–	19	8,344

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 R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**15,443,185**	**15,376,936**	**15,387,843**	**14,941,950**	**14,301,021**	**640,929**	**4.5%**	**15,386,086**
Executive and council	1,085	299	2,333	403	1,760	(1,357)	-77.1%	2,333
Finance and administration	15,442,092	15,376,634	15,385,507	14,941,533	14,299,259	642,274	4.5%	15,383,751
Internal audit	8	3	3	14	2	12	570.9%	3
Community and public safety	**3,321,949**	**3,278,566**	**3,383,494**	**3,036,624**	**2,883,617**	**153,007**	**5.3%**	**3,383,064**
Community and social services	133,503	125,649	181,028	98,077	158,532	(60,455)	-38.1%	181,028
Sport and recreation	88,066	63,591	55,686	41,410	44,171	(2,761)	-6.3%	55,256
Public safety	1,397,410	1,238,308	1,154,663	1,477,891	1,096,675	381,216	34.8%	1,154,663
Housing	1,305,811	1,374,066	1,553,467	1,096,000	1,223,343	(127,343)	-10.4%	1,553,467
Health	397,158	476,952	438,649	323,246	360,896	(37,650)	-10.4%	438,649
Economic and environmental services	**1,820,674**	**2,297,417**	**2,354,581**	**1,507,026**	**1,576,953**	**(69,927)**	**-4.4%**	**1,944,505**
Planning and development	361,835	450,811	419,808	342,314	348,756	(6,441)	-1.8%	415,578
Road transport	1,435,992	1,831,775	1,903,460	1,147,667	1,200,552	(52,885)	-4.4%	1,497,614
Environmental protection	22,848	14,831	31,313	17,044	27,646	(10,601)	-38.3%	31,313
Trading services	**21,732,550**	**22,228,113**	**22,520,598**	**21,211,862**	**20,774,406**	**437,456**	**2.1%**	**22,495,611**
Energy sources	13,551,701	14,080,480	14,472,196	13,509,967	13,312,881	197,086	1.5%	14,481,779
Water management	4,539,934	4,468,355	4,454,506	4,323,210	4,170,243	152,967	3.7%	4,390,145
Waste water management	2,061,455	1,956,104	1,905,725	1,758,012	1,709,368	48,644	2.8%	1,946,461
Waste management	1,579,460	1,723,174	1,688,170	1,620,673	1,581,914	38,759	2.5%	1,677,227
Other	**2,736**	**6,002**	**6,127**	**4,018**	**5,727**	**(1,709)**	**-29.8%**	**6,127**
Total Revenue - Functional	**42,321,094**	**43,187,035**	**43,652,642**	**40,701,479**	**39,541,723**	**1,159,756**	**2.9%**	**43,215,393**
Expenditure - Functional								
Governance and administration	**8,078,174**	**8,994,792**	**9,262,520**	**7,118,408**	**7,524,884**	**(406,475)**	**-5.4%**	**8,973,036**
Executive and council	427,984	535,009	531,278	432,565	442,989	(10,424)	-2.4%	531,248
Finance and administration	7,607,324	8,413,698	8,684,382	6,642,846	7,040,365	(397,519)	-5.6%	8,394,928
Internal audit	42,866	46,085	46,860	42,997	41,529	1,468	3.5%	46,860
Community and public safety	**7,347,035**	**7,785,248**	**7,894,517**	**6,811,748**	**6,840,001**	**(28,254)**	**-0.4%**	**7,661,089**
Community and social services	905,997	971,924	1,030,320	852,275	902,175	(49,900)	-5.5%	983,092
Sport and recreation	1,192,184	1,114,871	1,127,193	1,067,449	987,199	80,250	8.1%	1,083,738
Public safety	2,903,921	2,910,539	2,930,976	2,668,319	2,597,759	70,560	2.7%	2,930,976
Housing	1,173,517	1,480,067	1,558,889	1,114,597	1,251,245	(136,647)	-10.9%	1,478,501
Health	1,171,416	1,307,848	1,247,139	1,109,107	1,101,624	7,484	0.7%	1,184,782
Economic and environmental services	**4,414,880**	**5,277,186**	**5,085,929**	**4,166,775**	**4,269,071**	**(102,296)**	**-2.4%**	**4,933,890**
Planning and development	1,028,431	1,511,371	1,387,231	1,146,772	1,148,288	(1,515)	-0.1%	1,366,114
Road transport	3,238,984	3,607,973	3,510,657	2,882,077	2,962,449	(80,372)	-2.7%	3,380,478
Environmental protection	147,465	157,842	188,041	137,926	158,334	(20,408)	-12.9%	187,298
Trading services	**16,131,637**	**19,596,544**	**19,085,111**	**15,927,533**	**16,098,110**	**(170,576)**	**-1.1%**	**18,875,913**
Energy sources	10,058,040	11,596,405	11,314,841	9,405,343	9,501,672	(96,329)	-1.0%	11,143,603
Water management	2,661,718	3,747,227	3,266,185	2,840,383	2,786,330	54,053	1.9%	3,341,568
Waste water management	1,546,091	2,049,818	2,261,720	1,775,657	1,861,587	(85,929)	-4.6%	2,148,377
Waste management	1,865,788	2,203,094	2,242,365	1,906,150	1,948,521	(42,371)	-2.2%	2,242,365
Other	**107,300**	**125,847**	**110,683**	**95,198**	**96,282**	**(1,084)**	**-1.1%**	**110,793**
Total Expenditure - Functional	**36,079,026**	**41,779,617**	**41,438,759**	**34,119,662**	**34,828,348**	**(708,686)**	**-2.0%**	**40,554,721**
Surplus/ (Deficit) for the year	**6,242,068**	**1,407,418**	**2,213,883**	**6,581,817**	**4,713,375**	**1,868,442**	**39.6%**	**2,660,672**

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	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	936,555	739,405	787,213	(47,808)	-6.1%	936,555
Vote 2 - Corporate Services	69,717	71,523	66,230	63,183	56,900	6,283	11.0%	66,873
Vote 3 - Economic Opportunities & Asset Managemnt	282,741	181,445	222,435	192,417	197,719	(5,302)	-2.7%	207,114
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	14,266,422	13,304,482	13,107,094	197,388	1.5%	14,276,336
Vote 5 - Finance	15,957,830	16,196,525	16,182,605	15,881,617	15,198,886	682,732	4.5%	16,195,025
Vote 6 - Human Settlements	1,185,791	1,249,070	1,428,470	971,015	1,098,347	(127,332)	-11.6%	1,428,470
Vote 7 - Office of the City Manager	164	6	6	65	5	60	1163.7%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,385,391	1,550,990	1,271,992	278,998	21.9%	1,385,391
Vote 9 - Spatial Planning & Environment	152,894	166,410	157,041	122,429	142,184	(19,755)	-13.9%	157,041
Vote 10 - Transport	1,421,444	1,801,886	1,744,574	1,081,764	1,083,840	(2,076)	-0.2%	1,336,874
Vote 11 - Urban Management	231,778	301,769	282,918	235,103	229,165	5,938	2.6%	282,918
Vote 12 - Water & Waste	7,316,631	7,078,278	6,979,995	6,559,008	6,368,377	190,630	3.0%	6,942,790
Total Revenue by Vote	**42,321,093**	**43,187,035**	**43,652,642**	**40,701,479**	**39,541,723**	**1,159,756**	**2.9%**	**43,215,393**
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,819,274	3,180,431	3,222,693	(42,262)	-1.3%	3,628,310
Vote 2 - Corporate Services	1,709,075	1,808,667	1,873,316	1,637,617	1,594,229	43,388	2.7%	1,852,963
Vote 3 - Economic Opportunities & Asset Managemnt	1,168,348	1,368,210	1,398,037	1,186,047	1,188,574	(2,527)	-0.2%	1,224,364
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	11,782,181	9,689,038	9,919,306	(230,268)	-2.3%	11,602,296
Vote 5 - Finance	3,363,625	3,004,417	3,368,582	2,608,380	2,675,132	(66,752)	-2.5%	3,313,081
Vote 6 - Human Settlements	1,164,939	1,468,810	1,556,708	1,116,422	1,250,501	(134,079)	-10.7%	1,476,320
Vote 7 - Office of the City Manager	176,978	237,561	247,287	203,701	213,592	(9,891)	-4.6%	247,287
Vote 8 - Safety & Security	3,347,986	3,598,555	3,686,305	3,185,183	3,235,554	(50,371)	-1.6%	3,686,305
Vote 9 - Spatial Planning & Environment	575,368	711,474	679,917	584,467	592,097	(7,630)	-1.3%	679,917
Vote 10 - Transport	3,330,783	3,679,302	3,411,052	2,808,069	2,883,671	(75,602)	-2.6%	3,271,390
Vote 11 - Urban Management	748,443	1,142,379	1,053,056	822,333	810,853	11,480	1.4%	1,053,056
Vote 12 - Water & Waste	6,725,039	8,774,142	8,563,043	7,097,974	7,242,148	(144,174)	-2.0%	8,519,431
Total Expenditure by Vote	**36,079,026**	**41,779,617**	**41,438,759**	**34,119,662**	**34,828,349**	**(708,687)**	**-2.0%**	**40,554,721**
Surplus/ (Deficit) for the year	**6,242,067**	**1,407,419**	**2,213,884**	**6,581,817**	**4,713,374**	**1,868,443**	**39.6%**	**2,660,672**

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 R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	9,536,185	9,916,685	9,897,154	9,246,744	9,096,477	150,268	1.7%	9,897,154
Service charges - electricity revenue	13,042,932	13,623,146	14,044,248	13,098,222	12,914,292	183,930	1.4%	14,042,198
Service charges - water revenue	3,123,527	3,212,017	2,954,773	2,869,855	2,733,506	136,349	5.0%	2,954,842
Service charges - sanitation revenue	1,602,463	1,568,599	1,482,072	1,475,979	1,366,152	109,827	8.0%	1,482,072
Service charges - refuse revenue	1,138,907	1,286,433	1,224,387	1,167,311	1,122,352	44,959	4.0%	1,212,916
Rental of facilities and equipment	395,688	311,781	307,681	271,695	269,961	1,735	0.6%	301,469
Interest earned - external investments	1,122,065	912,495	912,473	1,188,446	896,064	292,382	32.6%	912,759
Interest earned - outstanding debtors	358,499	380,814	398,487	375,138	363,622	11,516	3.2%	398,798
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1,485,757	1,185,453	1,091,546	1,408,552	1,041,400	367,152	35.3%	1,096,215
Licences and permits	64,881	82,218	65,276	45,026	46,436	(1,410)	-3.0%	60,842
Agency services	230,144	217,672	218,745	184,214	196,900	(12,686)	-6.4%	218,745
Transfers and subsidies	7,049,218	7,376,568	7,861,300	7,025,209	7,316,708	(291,499)	-4.0%	5,225,207
Other revenue	916,842	804,335	748,422	829,031	654,711	174,320	26.6%	3,315,435
Gains on disposal of PPE	123,262	43,732	47,505	42,396	39,616	2,781	7.0%	84,916
Total Revenue (excluding capital transfers and contributions)	**40,190,370**	**40,921,950**	**41,254,070**	**39,227,819**	**38,058,195**	**1,169,624**	**3.1%**	**41,203,566**
Expenditure By Type								
Employee related costs	12,365,555	13,817,805	13,953,752	11,771,064	12,057,837	(286,772)	-2.4%	13,643,162
Remuneration of councillors	161,297	179,818	179,818	148,482	148,769	(286)	-0.2%	179,775
Debt impairment	1,582,947	2,341,628	2,487,569	2,271,791	2,256,730	15,061	0.7%	2,458,165
Depreciation & asset impairment	2,832,012	3,015,086	3,040,783	2,695,048	2,718,929	(23,880)	-0.9%	2,975,200
Finance charges	833,211	790,756	800,816	700,635	668,650	31,985	4.8%	801,418
Bulk purchases	8,632,303	10,092,601	9,743,389	8,069,098	8,049,010	20,088	0.2%	9,743,900
Other materials	1,304,825	1,611,763	1,449,917	1,149,274	1,219,249	(69,975)	-5.7%	1,382,388
Contracted services	5,996,310	7,156,498	6,912,793	5,247,683	5,451,013	(203,330)	-3.7%	6,531,775
Transfers and subsidies	391,968	446,206	592,139	323,451	434,348	(110,897)	-25.5%	566,694
Other expenditure	1,954,501	2,326,698	2,276,070	1,732,099	1,822,472	(90,373)	-5.0%	2,263,833
Loss on disposal of PPE	24,097	756	1,712	11,036	1,343	9,693	721.8%	8,412
Total Expenditure	**36,079,026**	**41,779,617**	**41,438,759**	**34,119,662**	**34,828,349**	**(708,687)**	**-2.0%**	**40,554,721**
Surplus/(Deficit)	**4,111,344**	**(857,667)**	**(184,689)**	**5,108,157**	**3,229,846**	**1,878,311**	**58.2%**	**648,845**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,356,436	1,438,101	1,447,079	(8,977)	-0.6%	1,950,635
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	49,804	53,700	42,137	35,558	36,449	(891)	-2.4%	61,191
Transfers and subsidies - capital (in-kind - all)	2,860	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**6,242,068**	**1,407,418**	**2,213,884**	**6,581,817**	**4,713,374**			**2,660,672**
Taxation	–	–	–	–	–			–
Surplus/(Deficit) after taxation	**6,242,068**	**1,407,418**	**2,213,884**	**6,581,817**	**4,713,374**			**2,660,672**
Attributable to minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**6,242,068**	**1,407,418**	**2,213,884**	**6,581,817**	**4,713,374**			**2,660,672**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**6,242,068**	**1,407,418**	**2,213,884**	**6,581,817**	**4,713,374**			**2,660,672**

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	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	331,634	153,440	204,822	(51,382)	-25.1%	314,354
Vote 2 - Corporate Services	252,050	149,863	172,410	92,481	79,967	12,514	15.6%	164,851
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	399,051	280,320	308,771	(28,451)	-9.2%	398,198
Vote 4 - Energy & Climate Change	749,456	834,094	697,873	514,932	532,578	(17,646)	-3.3%	684,952
Vote 5 - Finance	26,225	116,957	92,524	47,251	65,112	(17,862)	-27.4%	89,948
Vote 6 - Human Settlements	670,112	869,063	899,243	585,695	603,925	(18,230)	-3.0%	897,954
Vote 7 - Office of the City Manager	2,500	973	1,418	823	1,193	(371)	-31.1%	1,400
Vote 8 - Safety & Security	206,866	535,237	437,414	294,191	262,998	31,193	11.9%	434,883
Vote 9 - Spatial Planning & Environment	57,070	92,847	58,186	37,089	37,770	(681)	-1.8%	49,339
Vote 10 - Transport	973,584	1,326,126	1,245,863	694,122	698,712	(4,590)	-0.7%	909,974
Vote 11 - Urban Management	22,429	122,981	83,761	26,047	33,423	(7,376)	-22.1%	81,648
Vote 12 - Water & Waste	1,789,054	3,596,511	2,289,261	1,771,052	1,865,450	(94,398)	-5.1%	2,281,048
Total Capital Expenditure	**5,316,290**	**8,388,432**	**6,708,639**	**4,497,443**	**4,694,723**	**(197,280)**	**-4.2%**	**6,308,547**
Capital Expenditure - Functional Classification								
Governance and administration	**953,790**	**1,120,012**	**1,004,525**	**655,934**	**711,558**	**(55,624)**	**-7.8%**	**985,939**
Executive and council	3,413	24,280	4,375	2,196	2,819	(624)	-22.1%	4,359
Finance and administration	950,102	1,095,600	999,586	653,642	708,205	(54,563)	-7.7%	981,016
Internal audit	275	131	564	96	534	(438)	-82.0%	564
Community and public safety	**988,852**	**1,547,286**	**1,412,498**	**878,668**	**913,997**	**(35,329)**	**-3.9%**	**1,399,101**
Community and social services	83,095	105,089	94,216	61,137	72,362	(11,226)	-15.5%	90,553
Sport and recreation	88,538	141,792	121,209	59,816	81,644	(21,828)	-26.7%	112,832
Public safety	87,618	349,905	239,954	148,211	125,329	22,881	18.3%	239,914
Housing	670,112	869,063	899,243	585,695	603,925	(18,230)	-3.0%	897,954
Health	59,489	81,436	57,876	23,809	30,735	(6,926)	-22.5%	57,849
Economic and environmental services	**1,066,375**	**1,534,310**	**1,448,659**	**786,418**	**783,125**	**3,293**	**0.4%**	**1,099,686**
Planning and development	51,066	151,588	122,253	50,310	56,252	(5,942)	-10.6%	111,361
Road transport	988,308	1,345,610	1,305,603	724,586	714,649	9,937	1.4%	967,547
Environmental protection	27,000	37,112	20,803	11,522	12,224	(703)	-5.7%	20,778
Trading services	**2,292,473**	**4,176,629**	**2,840,929**	**2,175,337**	**2,284,459**	**(109,121)**	**-4.8%**	**2,821,825**
Energy sources	736,092	805,190	663,862	489,706	508,971	(19,265)	-3.8%	651,141
Water management	921,660	1,517,922	1,003,611	806,862	795,120	11,742	1.5%	999,896
Waste water management	533,320	1,381,056	950,544	724,858	798,455	(73,596)	-9.2%	947,651
Waste management	101,400	472,461	222,912	153,911	181,913	(28,002)	-15.4%	223,137
Other	**14,800**	**10,195**	**2,027**	**1,086**	**1,584**	(498)	-31.5%	**1,996**
Total Capital Expenditure - Functional Classification	**5,316,290**	**8,388,432**	**6,708,639**	**4,497,443**	**4,694,723**	**(197,280)**	**-4.2%**	**6,308,547**
Funded by:								
National Government	2,047,136	2,189,348	2,319,047	1,419,785	1,439,072	(19,287)	-1.3%	1,958,115
Provincial Government	22,430	22,038	37,388	16,326	18,127	(1,801)	-9.9%	37,386
District Municipality	–	–	–	–	–	–	-	–
Other transfers and grants	49,804	53,700	42,137	35,548	30,731	4,817	15.7%	42,137
Transfers recognised - capital	**2,119,370**	**2,265,085**	**2,398,573**	**1,471,659**	**1,487,930**	**(16,271)**	**-1.1%**	**2,037,638**
Public contributions & donations	–	–	–	–	–	–	-	–
Borrowing	388,077	1,091,580	1,091,580	871,930	887,476	(15,546)	-1.8%	1,091,527
Internally generated funds	2,808,842	5,031,767	3,218,486	2,153,854	2,319,316	(165,463)	-7.1%	3,179,382
Total Capital Funding	**5,316,290**	**8,388,432**	**6,708,639**	**4,497,443**	**4,694,723**	**(197,280)**	**-4.2%**	**6,308,547**

*The YTD actual reflected against the 'Borrowing' funding source is currently funded through internal funds.

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 R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	302,472	146,904	146,904	270,939	146,904
Call investment deposits	10,649,133	6,199,428	9,648,324	10,649,133	9,648,324
Consumer debtors	6,215,923	9,710,204	6,625,632	5,513,382	6,625,632
Other debtors	793,308	1,826,248	1,132,985	1,672,299	1,132,985
Current portion of long-term receivables	8,838	15,755	6,781	8,838	6,781
Inventory	435,992	570,789	479,590	456,085	479,590
Total current assets	**18,405,667**	**18,469,328**	**18,040,216**	**18,570,676**	**18,040,216**
Non current assets					
Long-term receivables	215,690	23,333	19,374	205,735	19,374
Investments	5,342,557	5,171,322	5,610,418	7,732,757	5,610,418
Investment property	582,962	581,285	581,247	582,962	581,247
Investments in Associate	–	–	–	–	–
Property, plant and equipment	45,703,232	51,856,546	49,192,810	47,505,880	49,192,810
Biological	–	–	–	–	–
Intangible	693,178	424,856	537,737	697,380	537,737
Other non-current assets	10,280	8,891	10,280	10,280	10,280
Total non current assets	**52,547,898**	**58,066,233**	**55,951,867**	**56,734,993**	**55,951,867**
TOTAL ASSETS	**70,953,565**	**76,535,561**	**73,992,083**	**75,305,669**	**73,992,083**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	410,962	461,809	452,058	417,359	452,058
Trade and other payables	7,127,758	10,762,203	6,080,272	4,015,884	6,080,272
Provisions	1,147,974	1,143,617	1,141,735	1,131,491	1,141,735
Total current liabilities	**9,114,291**	**12,857,487**	**8,163,924**	**5,992,331**	**8,163,924**
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	6,984,065	7,838,577
Provisions	6,877,088	7,072,595	7,084,449	6,877,088	7,084,449
Total non current liabilities	**13,148,025**	**14,911,172**	**14,923,026**	**13,861,153**	**14,923,026**
TOTAL LIABILITIES	**22,262,316**	**27,768,659**	**23,086,950**	**19,853,484**	**23,086,950**
NET ASSETS	**48,691,250**	**48,766,902**	**50,905,133**	**55,452,184**	**50,905,133**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	43,892,330	43,002,095	45,365,771	51,085,868	45,365,771
Reserves	4,798,920	5,764,808	5,539,362	4,366,316	5,539,362
TOTAL COMMUNITY WEALTH/EQUITY	**48,691,250**	**48,766,902**	**50,905,133**	**55,452,184**	**50,905,133**

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	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,034,009	8,702,586	8,602,732	99,854	1.2%	9,034,009
Service charges	20,154,718	18,787,179	18,453,792	18,075,244	17,747,120	328,124	1.8%	18,453,792
Other revenue	2,573,710	1,746,152	1,207,619	1,184,189	1,177,928	6,261	0.5%	1,207,619
Government - operating	4,468,913	7,376,568	7,861,300	7,233,675	7,206,755	26,920	0.4%	7,861,300
Government - capital	2,079,448	2,211,385	2,356,436	2,368,205	2,368,205	–		2,356,436
Interest	1,427,759	912,495	912,473	982,314	937,718	44,596	4.8%	912,473
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(30,085,454)	(35,467,695)	(34,533,295)	(31,602,123)	(31,781,730)	(179,607)	0.6%	(34,533,295)
Finance charges	(692,316)	(717,075)	(717,075)	(580,277)	(580,277)	–	-	(717,075)
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**9,246,334**	**4,563,204**	**4,575,259**	**6,363,813**	**5,678,452**	**(685,361)**	**-12.1%**	**4,575,259**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	89,642	–	–	–	-	89,642
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	-	–
Decrease (increase) other non-current receivables	7,513	1,228	4,419	–	–	–	-	4,419
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	–	–	–	-	(267,859)
Payments								
Capital assets	(5,392,818)	(7,549,589)	(6,037,775)	(4,633,534)	(5,038,792)	(405,258)	8.0%	(6,037,775)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(6,170,498)**	**(7,718,788)**	**(6,211,573)**	**(4,633,534)**	**(5,038,792)**	**(405,258)**	**8.0%**	**(6,211,573)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	1,091,579	1,091,579	–	-	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,096	–	–	–	-	41,096
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(364,828)	(364,828)	–	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(143,179)**	**748,685**	**747,798**	**726,751**	**726,751**	**–**	**-**	**747,798**
NET INCREASE/ (DECREASE) IN CASH HELD	**2,932,657**	**(2,406,899)**	**(888,516)**	**2,457,031**	**1,366,411**			**(888,516)**
Cash/cash equivalents at beginning:	5,486,618	7,392,776	8,419,275	8,419,275	8,419,275			8,419,275
Cash/cash equivalents at month/year end:	8,419,275	4,985,877	7,530,759	10,876,305	9,785,686			7,530,759

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
Revenue By Source				
Property rates	150,268	1.7%	The variance reflects mainly on Property Rates, and is largely due to real time supplementary valuations taking place resulting in an updated and increased valuation base.	No immediate corrective action required.
Service charges - electricity revenue	183,930	1.4%	The over-recovery is largely due to customers in the commercial large power category who are still paying the old inflated tariff and have not migrated to the new cheaper Time-of-Use tariff. In addition, the latest billings were based on estimates and not on actual credit sales readings.	No immediate corrective action required.
Service charges - water revenue	136,349	5.0%	The 2019/20 anticipated revenue provisions were reduced to be in line with the latest reduced consumption trends in the adjustments budget. Consumer responses during the warmer summer months were still being established and the City will closely monitor the trends for future refinements. Billings for April 2020 and for part of May 2020 were based on estimates as a result of the COVID-19 lockdown. Actual meter readings recommenced towards the end of May 2020 when the lockdown levels moved to Level 3.	More accurate alignment of revenue will reflect once actual readings are obtained.
Service charges - sanitation revenue	109,827	8.0%	The 2019/20 anticipated revenue provisions were reduced to be in line with the latest reduced consumption trends in the adjustments budget. Consumer responses during the warmer summer months were still being established and the City will closely monitor the trends for future refinements. Billings for April 2020 and for part of May 2020 were based on estimates as a result of the COVID-19 lockdown. Actual meter readings recommenced towards the end of May 2020 when the lockdown levels moved to Level 3.	More accurate alignment of revenue will reflect once actual readings are obtained.
Service charges - refuse revenue	44,959	4.0%	The over-recovery is a combination of lower than planned indigent relief on refuse service charges and lower than planned revenue from disposal of refuse at disposal facilities as a result of the COVID-19 lockdown.	No immediate corrective action required.
Rental of facilities and equipment	1,735	0.6%	Immaterial variance.	-
Interest earned - external investments	292,382	32.6%	The over-recovery is due to higher than expected cash and investment fund balances to date.	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Interest earned - outstanding debtors	11,516	3.2%	Immaterial variance.	-
Dividends received	–	-	-	-
Fines, penalties and forfeits	367,152	35.3%	The variance reflects against Traffic Fines - Accruals and is due to more than planned fines issued for traffic- and various by-law offences to date.	No immediate corrective action required.
Licences and permits	(1,410)	-3.0%	Immaterial variance.	-
Agency services	(12,686)	-6.4%	The closure of Motor Vehicle Registration offices due to the COVID-19 lockdown resulted in this under-recovery.	No immediate corrective action required.
Transfers and subsidies	(291,499)	-3.98%	The variance is a combination of under-/over-recovery mainly in the following directorates: 1. Community Services & Health (under), due to delays in receipt of invoices for May 2020 for pharmaceutical supplies from the Cape Medical Depot (CMD). 2. Finance (over), due to earlier than anticipated income realised in respect of the VAT portion on a number of grant-funded projects currently in progress. 3. Human Settlements (under), due to: a) Title Deeds Rectification project, which is running behind schedule as a result of the lengthy processes involved in investigating and rectifying the backlog of title deeds; b) Outstanding invoices from the Western Cape Government (WCG) for work completed on various housing projects; and c) Impact of COVID-19 lockdown on project implementation. 4. Safety & Security (under), due to delays in reposting expenditure relating to homeless- and refugee shelters to the grant project, and outstanding invoices in respect of the Strandfontein shelter. 5. Water & Waste (under), due to the incorrect settlement of expenditure relating to the COVID-19 grant project against a WBS number.	Outstanding invoices and corrective action (reposting) will be processed in June 2020.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Other revenue	174,320	26.6%	The variance is a combination of over-/under-recovery and reflects mainly against the following categories: 1. Fair Value Adjustments - Non Exchange (over), due to fair value adjustments in recognition of the upfront off-market portion of the third tranche of the Kreditanstalt für Wiederaufbau Bankengruppe (KfW) concessionary loan taken up in November 2019. 2. Cash Recovery - Claims (over), due to an unplanned cash refund from SASRIA for higher than planned insurance claims to date. 3. By-product sales (over), due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams. 4. Development Levies/BICL (over), due to higher than planned revenue received for the year to date. 5. Hire of municipal staff (over), due to higher than anticipated demand for law enforcement staff for externally-funded events. 6. Recoveries of Operational Expenditure (over), where higher than planned costs for running the temporary desalination plants were recovered from the contractor. 7. Building Levies (under), which is reliant on the construction industry and where activity is prohibited during the COVID-19 lockdown. 8. Treatment Effluent Sales (under), due to an increase in the volumes of treated effluent sold to date.	No immediate corrective action required.
Gains on disposal of PPE	2,781	7.0%	The variance is due to more land sales concluded to date and higher than anticipated proceeds from the auction of fleet, plant and equipment.	No immediate 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	(47,808)	-6.1%	The variance is a combination of over-/under-recovery mainly on: 1. Rental of Facilities and Equipment (under), due to lower than anticipated demand, intermittent maintenance and emergency repairs, and the COVID-19 lockdown. 2. Fines, penalties and forfeits (over), due to more revenue realised on fines and penalties imposed as a result of Municipal By-Law infringements. 3. Other Revenue (over), due to a higher demand for burials. 4. Transfers and Subsidies (under), due to delays in receipt of invoices for May 2020 for pharmaceutical supplies from the Cape Medical Depot (CMD). 5. Transfers and Subsidies - Capital (under), where construction of the ECD Centre: Heideveld, Welmoed Cemetery development, and upgrading of various clinics to reach Ideal Clinic status are behind schedule.	No immediate corrective action is required.
Vote 2 - Corporate Services	6,283	11.0%	The over-recovery reflects mainly against Other Revenue in the following categories: 1. Service charges - Infrastructure and facilities, mainly on broadband-related revenue where the actual revenue to date is more than planned; and 2. Skills Development Levy, due to the unpredictable nature of the frequency of payments received and the actual to date being more than planned.	No immediate corrective action is required.
Vote 3 - Economic Opportunities & Asset Managemnt	(5,302)	-2.7%	Immaterial variance.	-
Vote 4 - Energy & Climate Change	197,388	1.5%	The variance is a combination of over-/under-recovery: 1. Electricity sales (over), largely due to customers in the commercial large power category who are paying the old inflated tariff and have not migrated to the new cheaper Time-of-Use tariff. 2. Other Revenue, a combination of over-/under-recovery, mainly on: a) Development Contribution/Levy & BICL (over), where revenue is dependent on property development, which is unpredictable and fluctuates constantly; and b) Salvaged Items (under), where actual revenue to date is lower than anticipated.	No immediate corrective action is required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 5 - Finance	682,732	4.5%	The variance is a combination of over-/under-recovery mainly on: 1. Property rates (over), largely due to real time supplementary valuations taking place resulting in an updated and increased valuation base. 2. Service charges - refuse revenue (over), due to indigent relief on refuse service charges being less than planned. 3. Interest received - External investments (over), where interest income is higher than expected on cash and investment balances. 4. Transfers and subsidies (over), due to earlier than anticipated income realised in respect of the VAT portion on a number of USDG-funded projects currently in progress. 5. Agency income (under), due to the closure of motor vehicle registration offices as a result of the COVID-19 lockdown. 6. Fines, penalties and forfeits (under), due to refunds of unclaimed credits older than 2 years on final debtors accounts previously recognised as revenue. 7. Other revenue (over), due to fair value adjustments in recognition of the upfront off-market portion of the third tranche of the Kreditanstalt für Wiederaufbau Bankengruppe (KfW) concessionary loan taken up in November 2019.	No immediate corrective action is required.
Vote 6 - Human Settlements	(127,332)	-11.6%	The variance is a combination of over-/under-recovery mainly on: 1. Transfers and subsidies (under): a) Title Deeds Rectification project, which is running behind schedule as a result of the lengthy processes involved in investigating and rectifying the backlog of title deeds; b) Outstanding invoices from the WCG for work completed on various housing projects; and c) Impact of the COVID-19 lockdown on project implementation. 2. Transfers and Subsidies - Capital (over), due to good contractor/consultant performance resulting in various projects being ahead of schedule.	No immediate corrective action is required.
Vote 7 - Office of the City Manager	60	1163.7%	Immaterial variance.	-
Vote 8 - Safety & Security	278,998	21.9%	The variance is a combination of over-/under-recovery. 1. Fines, penalties and forfeits: Traffic fines - accruals (R374 million over), due to more than planned fines issued for traffic- and various by-law offences to date. 2. Other revenue - Hire of municipal staff (over), due to higher than planned demand for law enforcement staff at externally-funded events. 3. Transfers and subsidies (under), due to delays in reposting expenditure relating to homeless- and refugee shelters to the grant project, and outstanding invoices in respect of the Strandfontein shelter.	Outstanding invoices and corrective action (reposting) will be processed in June 2020.
Vote 9 - Spatial Planning & Environment	(19,755)	-13.9%	The under-recovery reflects mainly on: 1. Building Levies and Building Fines, which is reliant on the construction industry where activity was prohibited during the COVID-19 lockdown. 2. Transfers and subsidies, due to delays as a result of the COVID-19 lockdown in the alien clearing of wetlands, terrestrial and special projects funded by DEAT and the EPWP Kader Asmal grant.	No immediate corrective action is required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 10 - Transport	(2,076)	-0.2%	Immaterial variance.	-
Vote 11 - Urban Management	5,938	2.6%	Immaterial variance.	-
Vote 12 - Water & Waste	190,630	3.0%	The variance is a combination of over-/under-recovery. 1. Service charges - Water revenue and Sanitation revenue (over): The 2019/20 anticipated revenue provisions were reduced to be in line with the latest reduced consumption trends in the adjustments budget. Consumer responses during the warmer summer months were still being established and the City will closely monitor the trends for future refinements. Billings for April 2020 and for part of May 2020 were based on estimates as a result of the COVID-19 lockdown. Actual meter readings recommenced towards the end of May 2020 when the lockdown levels moved to Level 3. 2. Service charges - Refuse revenue (under), due to the disposal facilities being closed as a result of the COVID-19 lockdown. 3. Other revenue (over), mainly on: a) Development Contribution Levy/BICL, due to higher than planned levies relating to the water, sewer and stormwater component of the development levy; b) Treatment Effluent - Sales, due to an increase in the volumes of treated effluent sold to date; c) By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams; and d) Recoveries of operational expenditure, where costs recovered from contractors running the temporary desalination plants were higher than planned. 4. Interest on outstanding debtors (under), where the year-to-date actuals are less than anticipated. 5. Transfers and subsidies - Operating (under), due to the incorrect settlement of expenditure relating to the COVID-19 grant project against a WBS number.	The directorate will continue to monitor consumption levels and trends for future refinement.

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	(42,262)	-1.3%	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. Other Materials (under), mainly on Pharmaceutical Supplies and Vaccines, due to invoices still to be received from the Provincial Department of Health. 3. Contracted Services (over), mainly on security services at municipal facilities, due to a higher demand as a result of the COVID-19 lockdown. 4. Transfer and Subsidies (under), where grant-in-aid payments have not been made due to outstanding documentation from applicants. 5. Other expenditure (under), mainly on: a) Electricity, due to outstanding Eskom accounts; b) Delays in bursary payments as well as no training taking place as a result of the COVID-19 lockdown; and c) G&D Books, Periodicals and Subscriptions, due to delays in the delivery of library materials as a result of the COVID-19 lockdown.	The directorate has 429 vacancies in various stages of the recruitment and selection process. For the period 1 July 2019 to 31 May 2020, 677 posts were filled while 754 were terminated. Virements to be processed where required. Outstanding invoices/accounts will be followed up on.
Vote 2 - Corporate Services	43,388	2.7%	The variance is a combination of over-/under expenditure. 1.Depreciation & Asset Impairment (under), where delays in project completion impacted on the capitalisation of assets. 2. Contracted Services (over): a) Advisory Services: Human Resources, where expenditure was incurred ahead of plan; b) Advisory Services: Project Management, due to actual expenditure being higher than planned; c) Advisory Services: Legal cost & Litigation, due to several unplanned high priority legal cases instituted during this financial year; and d) R&M Buildings, due to the incorrect processing of invoices against this account. 3. Other expenditure (over): a) Training Other, due to training programmes scheduled earlier than planned and more than planned co-op students appointed; b) Corporate Training Programmes, due to more than planned training interventions offered as well as an accelerated programme schedule; c) Specialised IT Services, due to misalignment of the actual expenditure with the period budget provisions; and d) G&D Specialised IT Services, due to actuals that were incorrectly processed against this account.	The overall over expenditure will be addressed by the review and adjustment of period budget provisions on various elements. The directorate has 112 vacancies in various stages of the recruitment and selection process; 227 positions were filled and 77 terminations processed since the beginning of the financial year. Journals will be processed to ensure that costs are booked to the correct cost element.
Vote 3 - Economic Opportunities & Asset Managemnt	(2,527)	-0.2%	Immaterial variance.	The directorate has 106 vacancies in various stages of the recruitment and selection process; 76 positions were filled and 41 terminations processed since the beginning of the financial year.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 4 - Energy & Climate Change	(230,268)	-2.3%	The under expenditure reflects against the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Other Materials: a) Fuel (Petrol, Diesel and Fuel Oil), due to rightsizing of fleet, increased fuel efficiency of fleet, monitoring vehicle speed and attaining 98% maintenance of fleet. The department is also doing less maintenance work during the COVID-19 lockdown; and b) R&M Materials General and Consumables, where less than planned materials and consumables were needed for the new public lighting maintenance operations as well as delays in maintenance programmes, due to the COVID-19 lockdown. 3. Contracted Services, mainly on R&M Maintenance of Equipment, due to lower than planned demand for fleet maintenance as a result of the replacement of older vehicles.	The directorate has 400 vacancies in various stages of the recruitment and selection process. 387 vacancies were filled and 92 posts terminated since the beginning of the financial year. Period budget provisions will be adjusted, where required.
Vote 5 - Finance	(66,752)	-2.5%	The variance is a combination of over-/under expenditure and reflects mainly against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts. 2. Finance Costs (over), due to the misalignment of the period budget provisions with the actual trends. 3. Contracted services (under), mainly on collection fees, due to delays in the appointment and orientation of the panel of attorneys, as well as delays in providing training to service providers on the automated SAP debt collection applications. 4. Other Expenditure (under), mainly on: a) Insurance, where the actual premiums and claims paid are less than planned for the period; and b) Postage & Courier, where the printing of municipal notices were stopped during the COVID-19 lockdown resulting in a negative effect on postage costs.	The directorate has 132 vacancies in various stages of the recruitment and selection process; 163 positions were filled and 62 terminations processed since the start of the financial year. All efforts are being made to fill vacancies as soon as possible. Virements will be processed where so identified.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 6 - Human Settlements	(134,079)	-10.7%	The variance is a combination of over-/under expenditure mainly on: 1. Employee related costs, due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts. 2. Contracted Services (under), a combination of over-/under expenditure on: a) Professional Services Engineering Civil (over), due to the increase in demand for services on housing construction projects; b) G&D Contracted Service Building (under), due to the late submission of invoices from the Western Cape Government (WCG) for Delft The Hague, Valhalla Park and Belhar Pentech projects, which is further impacted by the COVID-19 lockdown; c) Management of Informal settlements (under), where expenditure is incurred against the grant allocation before City funding is used; d) G&D Legal Cost, Legal Advise and Litigation (under), due to delays in appointment of staff for a planned project as it includes physical house visits, which are prohibited under the COVID-19 lockdown. In addition, the Makhaza project was cancelled based on a legal opinion advising it can only proceed if National Government amend the Housing Act; e) Building Contractors and R&M Contracted Services (under), where capacity constraints in the Upgrades and Maintenance Implementation team impacted negatively on the ability to perform planned maintenance tasks. A further delay was experience in May 2020, due to the COVID 19 lockdown; and f) G&D Prof Service - Engineering Civil (under), due to delays in processing the journal recognising the expenditure. 3. Transfers and Subsidies (under), mainly on G&D Housing PHP Payment, due to delays in submission of invoices by contractors who are waiting on the Housing Subsidy System (HSS) payment notification from the Western Cape Government for the payment of beneficiary subsidies as well as the impact of the COVID-19 lockdown. 4. Other Expenditure (over), mainly on Subsidy on Homeowners Redemption, due to the misalignment of the budget provision of the unrealised portion of the housing fund linked to property transfers with the actuals to date.	The directorate has 135 vacancies in various stages of the recruitment and selection process; 92 positions were filled and 38 terminations processed since the start of the financial year. For the period under review the directorate achieved a vacancy rate of 13.7%. All efforts are made to fill vacancies as soon as possible. Virements will be processed where so identified

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 7 - Office of the City Manager	(9,891)	-4.6%	The variance is a combination of over-/under expenditure, which reflects mainly against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies as well as delays in creating and filling new posts for the Office of the Mayor. 2. Contracted Services (under), mainly on Legal Cost - Legal Advice and Litigation, where the actual expenditure relating to forensic investigations are less than planned as investigations are not completed yet and payments are only made once investigations have been completed. 3. Transfers and Subsidies (under), on Relief and Charitable Contributions, where expenditure to date is less than the period budget as payments are made at the discretion of the Mayor. 4.Other Expenditure (over), a combination of over-/under expenditure, mainly on; a) Advertising - Corporate and Municipal (under), due to misalignment of the period budget with the actual spending on the Mayor's Media Campaign as majority of spending is only expected in June 2020. b) Membership fees: Professional (over), where the SALGA membership fees for 2020/21 were paid in advance in order to qualify for a discount. Payment will be carried over to the 2020/21 financial year as part of the current year's year-end financial transactions.	The directorate has 24 vacancies in various stages of the recruitment and selection process; 24 positions were filled and 8 terminations processed since the start of the financial year. All efforts are made to fill vacancies as soon as possible. Expenditure on Transfers and Subsidies is expected to increase in June 2020, due to planned humanitarian relief assistance relating to the COVID-19 pandemic. Virements will be processed where so identified.
Vote 8 - Safety & Security	(50,371)	-1.6%	The variance is a combination of over-/under expenditure. 1. Employee related costs (over), mainly due to more staff members working overtime and being on standby during the COVID-19 lockdown period. 2. Depreciation (under), due to delays in completing two fire stations resulting in the assets not being capitalised as planned. 3. Other materials (under), due to recoveries for May 2020 in respect of LEAP, which was only processed after month end as well as no repairs and maintenance taking place due to the COVID-19 lockdown. 4. Other expenditure (under), mainly on: a) G&D Uniforms and Protective Clothing relating to LEAP, where the issuing of uniforms was completely stopped as a result of the COVID-19 lockdown; and b) Hire Charges, where the budget is misaligned to the actual expenditure incurred to date. Expenditure relating to the COVID-19 pandemic is not reflected yet. 5. Contracted Services (under), due to less repairs and maintenance done on equipment and buildings during the COVID-19 lockdown.	The directorate has 957 vacancies in various stages of the recruitment and selection process; 675 posts were filled while 238 were terminated since the beginning of the financial year. Virements will be processed where so identified. Outstanding transactions and corrective transactions to be done in June 2020.
Vote 9 - Spatial Planning & Environment	(7,630)	-1.3%	The variance is a combination of over-/under expenditure. 1. Employee related costs (over), where expenditure for staff transferred from the Transport directorate were incurred but the budget provision is still allocated to the Transport directorate. 2. Contracted Services (under), where the COVID-19 lockdown resulted in delays in work on alien clearing of wetlands, terrestrial and special projects funded by DEAT grants and the EPWP Kader Asmal grant. 3. Other expenditure (under), mainly due to no advertising placements for building applications, no travelling and no training expenditure incurred during the COVID-19 lockdown.	The directorate currently has 142 vacancies in various stages of the recruitment and selection process. For the period 1 July 2019 to 30 May 2020, 79 posts were filled while 36 were terminated. The reposting of employee related expenditure to the Transport directorate will be done in June 2020. Virements will be processed where so identified.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Transport	(75,602)	-2.6%	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. Other Materials - R&M Material General & Consumables (under), as a result of less work taking place on Traffic signals due to the COVID-19 lockdown. 3. Contracted Services (under), mainly on: a) R&M Contracted Services Buildings, due to road maintenance programmes being delayed as a result of a term tender that expired at the end of March 2020; and b) Transportation Services - People, where the N2 Express contract has not yet been renewed resulting in lower expenditure to date. 4. Other Expenditure (under) - G&D Uniforms and Protective clothing, due to delays in processing uniform costs for Safety & Security directorate staff assigned to the Rail Safety project. 5. Loss on disposal of PPE (over), due to the write-off of MyCiTi busses, which was not budgeted for.	The directorate currently has 360 vacancies in various stages of the recruitment and selection process. For the period 1 July 2019 to 31 May 2020, 147 posts were filled while 88 were terminated. Virements will be processed where required.
Vote 11 - Urban Management	11,480	1.4%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the creation of new posts. 2. Other Materials - Materials Consumables Tools & Equipment (over), due to the high demand for specifically PPE supplies as a result of the COVID-19 pandemic. 3. Contracted Services (over), mainly on: a) Security Services Municipal Facilities, due to the requirement for security services being more than planned; b) Building Contractors, due to expenditure relating to MURP-funded projects rolled out in subcouncils being higher than planned; and c) Event Promoters, due to Ward Allocation projects progressing faster than anticipated. 4. Other expenditure (over), mainly due to training interventions taking place earlier than planned.	The overall over expenditure relates to implementation of MURP projects where the actual expenditure and period budgets are misaligned. The directorate has 54 vacancies in various stages of the recruitment and selection process; 58 positions were filled and 27 terminations processed since the beginning of the financial year. Virements will be processed where required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Water & Waste	(144,174)	-2.0%	The variance is a combination of over-/under expenditure mainly on: 1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacancies. 2. Bulk purchases - Water (over), combination of over-/under expenditure, on: a) Bulk Water: Levy (Berg Water Project) (under), due to invoices outstanding from the Department of Water and Sanitation; and b) Bulk purchase - Water reclamation (over), where electricity costs were erroneously included in invoices. 3. Other materials (under), a combination of over-/under expenditure, mainly on: a) Materials Consumables Tools & Equipment (under), due to lower than anticipated purchases of refuse containers and delays in the delivery of goods, due to the COVID-19 lockdown; b) Chemicals (under), due to delays in refilling gas as well as delays in submission of invoices by vendors; and c) Fuel (over), due to fluctuations in the fuel price and the unforeseen use of older refuse compactor vehicles, which are not fuel efficient. 4. Contracted services (under), combination of over-/under expenditure, mainly on: a) Haulage (over), due to additional clean-up work required in informal settlements; b) Waste Minimisation (over), due to incorrect booking of cost to this category; c) R&M Contracted Services - Building (over), where more projects were completed than initially anticipated; d) Refuse Removal (over), where the closure of some depots led to a greater reliance on contractors; e) Administrative and Support Staff (under), due to fewer than planned Labour Broker staff being appointed, due to the COVID-19 lockdown. f) R&M Maintenance of Equipment (under), where the replacement of older vehicles resulted in less repairs being needed, as well as delays in finalisation of maintenance work as a result of the COVID-19 lockdown; g) Sewerage Services (under), where invoices for informal settlements must still be processed as well as a decrease in volumetric levels; and h) Sludge removal (over), due to misalignment of the period budget and actual expenditure trend. 5. Other Expenditure (under), combination of over-/under expenditure, mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle (over), where expenditure relating to the hiring of tankers was incorrectly posted to the category; b) Hire Charges: Wet Fuel - Non Vatable (over), where the actual cost was higher than anticipated; c) Electricity (under), due to lower volumetric flows requiring transporting resulting in less electricity consumption; and d) Motor vehicle licences and registration (under), due to the actual requirement being less than planned.	The directorate has 1077 vacancies in various stages of the recruitment and selection process; 541 vacancies were filled and 290 posts were terminated since the beginning of the financial year. Virements will be processed where so identified.

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	(286,772)	-2.4%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects.	The City had 3928 vacancies as at 31 May 2020; 3146 positions were filled (1810 internal and 1336 external) with 1751 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.
Remuneration of councillors	(286)	-0.2%	Immaterial variance.	-
Debt impairment	15,061	0.7%	The variance is due to an unprocessed journal entry on Bad Debts Written-Off Transferred to Provision.	Outstanding transactions to be processed in June 2020.
Depreciation & asset impairment	(23,880)	-0.9%	Immaterial variance.	-
Finance charges	31,985	4.8%	The variance is due to the misalignment of period budget provisions to the actual trends.	No immediate corrective action is required.
Bulk purchases	20,088	0.2%	Immaterial variance.	-
Other materials	(69,975)	-5.7%	The variance is a combination of over-/under expenditure against the following categories: 1. Fuel (over), due to fluctuations in the fuel price and consumption levels/requirements to date. 2. Material Consumables Tools and Equipment (under), due to fewer refuse containers being replaced as well as delays in the delivery of goods as a result of the COVID-19 lockdown. 3. Printing and Stationery (under), due to the unavailability of stock and a lower demand for stationery and printing materials during the COVID-19 lockdown. 4. Materials - Repairs and Maintenance (under), due to less than planned materials and consumables required for maintenance operations as well as delays in maintenance programmes as a result of the COVID-19 lockdown. 5. Chemicals (under), due to delays in refilling gas as well as delays in submission of invoices by vendors.	No immediate corrective action is required.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Contracted services	(203,330)	-3.7%	The variance is a combination of over-/under expenditure against the following categories: 1. Advisory Services: Research and Advisory (under), due to lower than planned requirements for services in the Water & Waste directorate. 2. G&D Legal Cost (under), mainly in the Human Settlements directorate, due to delays in appointment of staff for a planned project as it includes physical house visits, which are prohibited under the COVID-19 lockdown. In addition, the Makhaza project was cancelled based on a legal opinion advising it can only proceed if National Government amends the Housing Act. 3. Waste Minimisation (over), due to incorrect booking of expenditure to this account; 4. Haulage (over), where additional clean-up work was required in informal settlements. 5. G&D Contract Service Buildings (under), due to the late submission of invoices from the Western Cape Government (WCG) for Delft the Hague, Valhalla Park and Belhar Pentech projects, which is further impacted by the COVID-19 lockdown. 6. R&M - Contracted Services (under), due to: a) Road maintenance programmes, which are delayed as a result of a term tender that expired at the end of March 2020; b) Capacity constraints in the Upgrades and Maintenance Implementation team in the Human Settlements directorate, which negatively impacted the ability to perform planned maintenance tasks. Further delays were experienced in May 2020, due to the COVID-19 lockdown; c) Less than planned vehicle maintenance as a result of the replacement of older vehicles; and d) Less than planned demand for electrical maintenance at facilities and networks. 7. Transportation Services People (under), due to the N2 Express contract, which has not yet been renewed. 8. Security Services Municipal Facilities (over), due to more than planned facilities requiring security as well as a higher level of security services required. 9. Administrative and Support Staff (under), due to lower than planned dependency and demand for labour broker staff. 10. Refuse Removal (over), due to the closure of some depots leading to a greater reliance on contractors. 11. Sewerage Services (under), due to unprocessed invoices for informal settlements as well as a decrease in volumetric levels.	Virements will be processed where required. Outstanding invoices will be processed on receipt thereof. Corrective transactions to be posted in June 2020.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Transfers and subsidies	(110,897)	-25.5%	The under-expenditure is mainly in the following directorates: 1. Human Settlements, in respect of the G&D Housing PHP Payment, due to delays in submission of invoices by contractors who are waiting on the Housing Subsidy System (HSS) payment notification from the WCG for payment of beneficiary subsidies, as well as the impact of the COVID-19 lockdown. 2. Community Services & Health, due to delays in payment of grants-in-aid as a result of outstanding documentation from applicants. 3. Economic Opportunities & Asset Management, mainly due to a delay caused in the correct allocation of the budget provision, which necessitated the drafting and submission of a report to Council for approval of the revised amounts to be disbursed to the various SPVs.	1. The matter has been escalated to ensure timeous honouring of HSS claims submitted to WCG. 2. Payments will be made to grant-in-aid applicants on receipt and verification of documentation. 3. The report was approved by Council on 27 May 2020.
Other expenditure	(90,373)	-5.0%	The variance is a combination of over-/under expenditure. 1. Membership fees: Professional (over), where the SALGA membership fees for 2020/21 were paid in advance in order to qualify for a discount. The payment will be carried over to the 2020/21 financial year as part of the current year's year-end financial transactions. 2. Electricity (under), due to lower than planned consumption of electricity at City facilities. 3. Insurance premiums and claims (under), where the actual premiums and claims paid were less than planned. 4. Advertising (under), due to a lower demand for recruitment- and corporate advertising to date. 5. Skills development levy (over), where actual expenditure is reflected against this category while the budget is reflected against the employee-related costs category. 6. Hire Charges: Wet Fuel - Non Vatable (over), due to actual cost of fuel for hired vehicles being higher than anticipated. 7. Training Programmes (over), due to more than planned corporate training interventions offered as well as an accelerated programme schedule. 8. Subsidy on Homeowners Redemption Payments (over), due to misalignment of the unrealised portion of the housing fund linked to property transfers with the actuals to date. 9. Motor Vehicle licences and registration (under), due to the actual requirement being less than planned.	Virements will be processed where required.
Loss on disposal of PPE	9,693	721.8%	The variance is due to the write-off of damaged MyCiTi busses and scrapping of radios donated to various neighbourhood watches.	This category is demand driven and difficult to plan.

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	(51,382)	-25.1%	The negative year-to-date variance is mainly due to: 1. Impact of the COVID-19 lockdown on the implementation of all construction-related projects; IT modernisation project and the delivery of equipment from abroad, including IT equipment. 2. Delays in the award of tender 30C, which resulted in the following programmes being behind schedule: a) Ideal clinics; b) Facility upgrades; c) National Core Standards compliance; d) Various cemetery upgrade projects; and e) Manenberg Integrated Project.	1. Tender 30C has now been awarded and consultants are in the process of being appointed. Project managers together with the support of the finance manager/heads will continue to: a) Closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously. b) Engage with the community to mitigate concerns raised. c) Identify challenges and process virements where applicable to ensure maximum capital spend at financial year-end. d) Rework project implementation as a result of the negative impact of the COVID-19 lockdown. 2. A portion of the Manenberg Integrated project will be re-phased to the 2020/21 financial year.
Vote 2 - Corporate Services	12,514	15.6%	The directorate is ahead of planned spend for the period under review, due to some items that were delivered earlier than anticipated on the following programmes: 1. Enterprise monitoring and management solution; and 2. Microsoft Infrastructure Services.	Further orders have been placed; awaiting delivery.
Vote 3 - Economic Opportunities & Asset Managemnt	(28,451)	-9.2%	Replacement of Fleet: The delivery of vehicles is delayed, due to the COVID-19 lockdown.	The project manager has engaged all suppliers regarding delivery of vehicles and anticipates delivery by 30 June 2020.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 4 - Energy & Climate Change	(17,646)	-3.3%	Immaterial variance.	-
Vote 5 - Finance	(17,862)	-27.4%	1. Suites at the Stadium: Construction was halted, due to the COVID-19 lockdown, however, work recommenced on 4 May 2020. 2. Furniture & Equipment: Tender still in approval status. 3. IT equipment: Delays due to the COVID-19 lockdown.	1. Stadium staff to ensure that all work in phase 1 (current financial year) is completed by 30 June 2020. 2. Furniture tender to be fast tracked. 3. Departments to follow up with suppliers.
Vote 6 - Human Settlements	(18,230)	-3.0%	Immaterial variance.	-
Vote 7 - Office of the City Manager	(371)	-31.1%	IT equipment, Office Equipment and Furniture: Some items were not delivered as a result of the COVID-19 lockdown.	Awaiting delivery of items ordered; further orders to be placed in June 2020.
Vote 8 - Safety & Security	31,193	11.9%	The positive variance is due to earlier than anticipated delivery on the following projects: 1. Fire Vehicles: Replacement FY20; and 2. LEAP Vehicles FY20.	Procurement is accelerated as all tenders are in place.
Vote 9 - Spatial Planning & Environment	(681)	-1.8%	Immaterial variance.	-
Vote 10 - Transport	(4,590)	-0.7%	Immaterial variance.	-
Vote 11 - Urban Management	(7,376)	-22.1%	1. Orders placed and awaiting delivery on the following projects: a) MURP Infrastructure and Safety Measures; and b) CCTV/WIFI infrastructure Manenberg/Hanover Park. 2. Vuyiseka project: Community interference caused delays in implementation of project. 3. Manenberg/Hanover Park non-motorised transport projects: Unable to commence due to the absence of an implementation vehicle for the outer years.	1. Project managers following up with suppliers on outstanding orders. 2. Community consultations were undertaken to allow the project to proceed. There is continuous community engagement. 3. Project to be rephased to outer years.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 12 - Water & Waste	(94,398)	-5.1%	The directorate is behind planned spend for the period under review. The main reasons are listed below at departmental level.	There are on-going engagements with directors and project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend. Remedial action required as indicated below.
Management: Water & Waste	(89)	-34.3%	Project delayed as a result of incorrect prices loaded against tender 60G/2018/19 as well as the COVID-19 lockdown.	Orders to be placed once COVID-19 lockdown restrictions allow.
Project Monitoring Unit: W&W	–		Immaterial variance.	-
Solid Waste Management	(31,263)	-13.1%	1. Coastal Park: Design and develop (MRF): The invoice for May 2020 was not processed as the Legal Services department has to advise whether the claim for an extension of time is valid. The bulk earthmoving works will be completed by the end of the financial year. 2. Upgrading of drop-off facilities programme: Delayed mainly due to: a) Lengthy procurement processes; b) Building Development Management plan approval; and c) COVID-19 lockdown. 3. Plant and Vehicles: Delivery plan negatively affected by the impact of the COVID-19 pandemic on foreign markets. 4. Coastal Park Landfill Gas Beneficiation: Construction tender 143Q/2018/19 has been advertised. Bid evaluation completed. Contract awarded at BAC on 10 February 2020 with no appeals received. Initial meeting to appoint the professional services team to the contract was held on 3 February 2020. The project acceptance was received by the professional team on 31 March 2020. Commencement meeting with the contractor could not take place, due to the COVID-19 lockdown.	1. Orders have been placed. The vendors have confirmed that the vehicles will be delivered by 30 June 2020. 2. Meetings are being held with contractors and suppliers to ensure that delivery will be before 30 June 2020.
Water & Sanitation Management	(63,046)	-3.9%	Immaterial variance.	-

Table SC1: Material variance explanations for cash flow

Description R thousands	YTD variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	99,854	1.2%	Year-to-date revenue collection slowed as a result of the COVID-19 pandemic. Actual income slightly higher than the revised budget figures.	No corrective action required.
Service charges	328,124	1.8%	Year-to-date revenue collection slowed as a result of the COVID-19 pandemic. Actual income slightly higher than the revised budget figures.	No corrective action required.
Other revenue	6,261	0.5%	Immaterial variance.	No corrective action required.
Government - operating	26,920	0.4%	Immaterial variance.	No corrective action required.
Government - capital	–			
Interest	44,596	4.8%	Immaterial variance.	No corrective action required.
Dividends	–	0.0%		
Payments				
Suppliers and employees	(179,607)	0.6%	Immaterial variance.	No corrective action required.
Finance charges	–			
Transfers and Grants	–	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(685,361)**	**-12.1%**		
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	(405,258)	8.0%	Year-to-date capital expenditure reduced as a result of the impact of the COVID-19 lockdown.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(405,258)**	**8.0%**		
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	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.3%	2.8%	2.9%	3.1%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	7.3%	17.8%	25.3%	28.8%	22.6%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.4%	39.1%	28.3%	20.6%	28.3%
Gearing	Long Term Borrowing/ Funds & Reserves	130.7%	136.0%	141.5%	160.0%	141.5%
Liquidity						
Current Ratio	Current assets/current liabilities	2.02	1.44	2.21	3.10	2.21
Liquidity Ratio	Monetary Assets/Current Liabilities	1.20	0.49	1.20	1.82	1.20
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.0%	28.3%	18.9%	18.9%	18.9%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	33.8%	33.8%	30.0%	33.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.1%	9.3%	9.3%	8.7%	2.4%

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2019/20										
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	422,945	116,695	119,160	55,969	46,695	47,614	214,840	1,510,816	2,534,735	1,875,935	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	848,734	151,662	81,301	47,058	13,624	24,878	66,125	257,254	1,490,635	408,939	–	–
Receivables from Non-exchange Transactions - Property Rates	920,595	173,364	242,703	25,036	53,348	58,091	240,612	759,714	2,473,463	1,136,801	–	–
Receivables from Exchange Transactions - Waste Water Management	228,940	54,307	55,943	21,162	18,508	20,826	98,895	522,504	1,021,085	681,895	–	–
Receivables from Exchange Transactions - Waste Management	131,498	36,402	34,853	27,126	22,262	22,240	123,224	375,712	773,316	570,564	–	–
Receivables from Exchange Transactions - Property Rental Debtors	91,797	12,459	(5,766)	24,533	58	11,634	54,395	539,168	728,277	629,788	–	–
Interest on Arrear Debtor Accounts	84,321	44,174	36,619	32,606	30,998	35,295	165,356	800,374	1,229,742	1,064,628	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(15,351)	(28,512)	(48,644)	(26,791)	(18,208)	(10,237)	(74,618)	(75,461)	(297,822)	(205,315)	–	–
Total By Income Source	**2,713,479**	**560,549**	**516,168**	**206,698**	**167,285**	**210,341**	**888,829**	**4,690,081**	**9,953,432**	**6,163,235**	**–**	**–**
2018/19 - totals only	**2,340,956**	**410,169**	**220,647**	**256,977**	**102,568**	**213,000**	**1,365,880**	**4,032,307**	**8,942,503**	**5,970,732**	**–**	**–**
Debtors Age Analysis By Customer Group												
Organs of State	135,850	41,287	125,986	(77,673)	8,450	11,634	(3,489)	42,329	284,373	(18,749)	–	–
Commercial	1,414,784	225,696	164,461	79,799	33,419	38,231	147,330	345,315	2,449,035	644,094	–	–
Households	1,232,405	270,383	228,355	205,801	124,953	145,922	695,700	3,854,999	6,758,518	5,027,375	–	–
Other	(69,559)	23,183	(2,633)	(1,229)	464	14,554	49,288	447,439	461,507	510,516	–	–
Total By Customer Group	**2,713,479**	**560,549**	**516,168**	**206,698**	**167,285**	**210,341**	**888,829**	**4,690,081**	**9,953,432**	**6,163,235**	**–**	**–**

Table SC4 Monthly Budget Statement Aged Creditors

Description R thousands	Budget Year 2019/20									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	8,020	229	(0)	77	3	(4)	–	19	**8,344**	523,993
Auditor General	–	–	–	–	–	–	–	–	**–**	–
Other	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**8,020**	**229**	**(0)**	**77**	**3**	**(4)**	**–**	**19**	**8,344**	**523,993**

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 R thousands	Period of Investment Days	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA Bank	102	Fixed depost	6.75%	2020/06/15	190,000	1,089	–	–	191,089
ABSA Bank	113	Fixed depost	6.80%	2020/06/26	30,000	173	–	–	30,173
ABSA Bank	84	Fixed depost	6.60%	2020/06/05	100,000	561	–	–	100,561
ABSA Bank	91	Fixed depost	6.62%	2020/06/12	145,000	815	–	–	145,815
ABSA Bank	100	Fixed depost	6.66%	2020/06/26	100,000	566	–	–	100,566
ABSA Bank	104	Fixed depost	6.67%	2020/06/30	35,000	198	–	–	35,198
ABSA Bank	81	Fixed depost	5.83%	2020/06/19	45,000	223	–	–	45,223
ABSA Bank	100	Fixed depost	5.85%	2020/07/15	20,000	99	–	–	20,099
ABSA Bank	94	Fixed depost	4.80%	2020/07/27	50,000	204	–	–	50,204
ABSA Bank	94	Fixed depost	4.80%	2020/07/27	180,000	734	–	–	180,734
ABSA Bank	94	Fixed depost	4.80%	2020/07/27	15,000	61	–	–	15,061
ABSA Bank	94	Fixed depost	4.80%	2020/07/27	30,000	122	–	–	30,122
ABSA Bank	78	Fixed depost	4.75%	2020/07/15	30,000	121	–	–	30,121
ABSA Bank	76	Fixed depost	4.75%	2020/07/15	40,000	161	–	–	40,161
ABSA Bank	76	Fixed depost	4.75%	2020/07/15	15,000	61	–	–	15,061
ABSA Bank	60	Fixed depost	4.67%	2020/07/03	70,000	251	–	–	70,251
ABSA Bank	66	Fixed depost	4.70%	2020/07/10	45,000	156	–	–	45,156
ABSA Bank	72	Fixed depost	4.75%	2020/07/17	15,000	51	–	–	15,051
ABSA Bank	57	Fixed depost	4.65%	2020/07/03	20,000	64	–	–	20,064
ABSA Bank	77	Fixed depost	4.72%	2020/07/24	20,000	62	–	–	20,062
ABSA Bank	77	Fixed depost	4.72%	2020/07/24	15,000	47	–	–	15,047
ABSA Bank	48	Fixed depost	4.65%	2020/06/30	15,000	36	–	–	15,036
ABSA Bank	47	Fixed depost	4.65%	2020/06/30	15,000	34	–	–	15,034
ABSA Bank	18	Fixed depost	4.50%	2020/06/05	45,000	78	–	–	45,078
ABSA Bank	73	Fixed depost	4.65%	2020/07/31	15,000	25	–	–	15,025
ABSA Bank	14	Fixed depost	4.40%	2020/06/03	20,000	29	–	–	20,029
ABSA Bank	43	Fixed depost	4.50%	2020/07/03	20,000	27	–	–	20,027
ABSA Bank	35	Fixed depost	4.15%	2020/06/26	30,000	34	–	–	30,034
ABSA Bank	67	Fixed depost	4.25%	2020/07/31	35,000	29	–	–	35,029
ABSA Bank	35	Fixed depost	4.15%	2020/06/30	20,000	14	–	–	20,014
Firstrand Bank	102	Fixed depost	6.45%	2020/06/15	160,000	876	–	–	160,876
Firstrand Bank	113	Fixed depost	6.40%	2020/06/26	60,000	326	–	–	60,326
Firstrand Bank	84	Fixed depost	6.30%	2020/06/05	50,000	268	–	–	50,268
Firstrand Bank	90	Fixed depost	5.53%	2020/06/30	20,000	94	–	–	20,094
Firstrand Bank	74	Fixed depost	5.50%	2020/06/15	30,000	140	–	–	30,140
Firstrand Bank	103	Fixed depost	5.53%	2020/07/15	30,000	141	–	–	30,141
Firstrand Bank	103	Fixed depost	5.53%	2020/07/15	40,000	188	–	–	40,188
Firstrand Bank	103	Fixed depost	5.53%	2020/07/15	40,000	188	–	–	40,188
Firstrand Bank	100	Fixed depost	5.55%	2020/07/15	35,000	165	–	–	35,165
Firstrand Bank	97	Fixed depost	5.52%	2020/07/15	15,000	70	–	–	15,070
Firstrand Bank	94	Fixed depost	4.50%	2020/07/27	15,000	57	–	–	15,057
Firstrand Bank	78	Fixed depost	4.47%	2020/07/15	40,000	152	–	–	40,152
Firstrand Bank	81	Fixed depost	4.47%	2020/07/24	30,000	103	–	–	30,103
Firstrand Bank	66	Fixed depost	4.42%	2020/07/10	50,000	163	–	–	50,163
Firstrand Bank	72	Fixed depost	4.42%	2020/07/17	20,000	63	–	–	20,063

Table continues on next page.

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Days	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Firstrand Bank	57	Fixed depost	4.40%	2020/07/03	20,000	60	–	–	20,060
Firstrand Bank	77	Fixed depost	4.44%	2020/07/24	95,000	277	–	–	95,277
Firstrand Bank	77	Fixed depost	4.44%	2020/07/24	20,000	58	–	–	20,058
Firstrand Bank	74	Fixed depost	4.44%	2020/07/24	80,000	204	–	–	80,204
Firstrand Bank	66	Fixed depost	4.42%	2020/07/17	80,000	194	–	–	80,194
Firstrand Bank	48	Fixed depost	4.38%	2020/06/30	20,000	46	–	–	20,046
Firstrand Bank	47	Fixed depost	4.36%	2020/06/30	15,000	32	–	–	15,032
Firstrand Bank	74	Fixed depost	4.38%	2020/07/31	60,000	101	–	–	60,101
Firstrand Bank	73	Fixed depost	4.36%	2020/07/31	30,000	47	–	–	30,047
Firstrand Bank	14	Fixed depost	4.19%	2020/06/03	15,000	21	–	–	15,021
Firstrand Bank	43	Fixed depost	4.20%	2020/07/03	25,000	32	–	–	25,032
Firstrand Bank	35	Fixed depost	3.82%	2020/06/26	30,000	31	–	–	30,031
Firstrand Bank	67	Fixed depost	3.82%	2020/07/31	45,000	33	–	–	45,033
Firstrand Bank	35	Fixed depost	3.88%	2020/06/30	20,000	13	–	–	20,013
Firstrand Bank	19	Fixed depost	3.77%	2020/06/15	30,000	15	–	–	30,015
Firstrand Bank	19	Fixed depost	3.77%	2020/06/15	30,000	15	–	–	30,015
Firstrand Bank	71	Fixed depost	3.92%	2020/08/07	50,000	21	–	–	50,021
Investec Bank	102	Fixed depost	6.75%	2020/06/15	70,000	401	–	–	70,401
Investec Bank	113	Fixed depost	6.85%	2020/06/26	20,000	116	–	–	20,116
Investec Bank	84	Fixed depost	6.65%	2020/06/05	30,000	169	–	–	30,169
Investec Bank	91	Fixed depost	6.70%	2020/06/12	85,000	484	–	–	85,484
Investec Bank	104	Fixed depost	6.65%	2020/06/30	80,000	452	–	–	80,452
Investec Bank	103	Fixed depost	6.10%	2020/07/15	10,000	52	–	–	10,052
Investec Bank	103	Fixed depost	6.10%	2020/07/15	10,000	52	–	–	10,052
Investec Bank	103	Fixed depost	6.10%	2020/07/15	20,000	104	–	–	20,104
Investec Bank	100	Fixed depost	5.85%	2020/07/15	20,000	99	–	–	20,099
Investec Bank	94	Fixed depost	4.75%	2020/07/27	55,000	222	–	–	55,222
Investec Bank	94	Fixed depost	4.75%	2020/07/27	20,000	81	–	–	20,081
Investec Bank	94	Fixed depost	4.75%	2020/07/27	50,000	202	–	–	50,202
Investec Bank	78	Fixed depost	4.65%	2020/07/15	15,000	59	–	–	15,059
Investec Bank	81	Fixed depost	4.65%	2020/07/24	25,000	89	–	–	25,089
Investec Bank	66	Fixed depost	4.55%	2020/07/10	20,000	67	–	–	20,067
Investec Bank	72	Fixed depost	4.65%	2020/07/17	10,000	33	–	–	10,033
Investec Bank	66	Fixed depost	4.55%	2020/07/17	10,000	25	–	–	10,025
Investec Bank	47	Fixed depost	4.50%	2020/06/30	10,000	22	–	–	10,022
Investec Bank	74	Fixed depost	4.53%	2020/07/31	45,000	78	–	–	45,078
Investec Bank	73	Fixed depost	4.53%	2020/07/31	10,000	16	–	–	10,016
Investec Bank	43	Fixed depost	4.30%	2020/07/03	15,000	19	–	–	15,019
Investec Bank	35	Fixed depost	4.15%	2020/06/26	10,000	11	–	–	10,011
Investec Bank	67	Fixed depost	4.25%	2020/07/31	15,000	12	–	–	15,012
Investec Bank	35	Fixed depost	4.15%	2020/06/30	10,000	7	–	–	10,007
Nedbank	363	Fixed depost	7.80%	2020/06/30	715	5	–	–	720
Nedbank	243	Fixed depost	7.40%	2020/06/30	590	4	–	–	594
Nedbank	102	Fixed depost	6.65%	2020/06/15	190,000	1,073	–	–	191,073
Nedbank	113	Fixed depost	6.75%	2020/06/26	65,000	373	–	–	65,373
Nedbank	84	Fixed depost	6.40%	2020/06/05	50,000	272	–	–	50,272
Nedbank	91	Fixed depost	6.45%	2020/06/12	55,000	301	–	–	55,301
Nedbank	100	Fixed depost	6.55%	2020/06/26	100,000	556	–	–	100,556
Nedbank	104	Fixed depost	6.60%	2020/06/30	40,000	224	–	–	40,224
Nedbank	81	Fixed depost	5.65%	2020/06/19	125,000	600	–	–	125,600
Nedbank	90	Fixed depost	5.70%	2020/06/30	20,000	97	–	–	20,097

Table continues on next page.

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Nedbank	74	Fixed depost	5.60%	2020/06/15	35,000	166	–	–	35,166
Nedbank	103	Fixed depost	5.75%	2020/07/15	30,000	147	–	–	30,147
Nedbank	103	Fixed depost	5.75%	2020/07/15	40,000	195	–	–	40,195
Nedbank	100	Fixed depost	5.75%	2020/07/15	35,000	171	–	–	35,171
Nedbank	99	Fixed depost	5.75%	2020/07/15	45,000	220	–	–	45,220
Nedbank	98	Fixed depost	5.75%	2020/07/15	95,000	464	–	–	95,464
Nedbank	97	Fixed depost	5.75%	2020/07/15	35,000	171	–	–	35,171
Nedbank	94	Fixed depost	4.65%	2020/07/27	10,000	39	–	–	10,039
Nedbank	78	Fixed depost	4.60%	2020/07/15	30,000	117	–	–	30,117
Nedbank	77	Fixed depost	4.60%	2020/07/15	40,000	156	–	–	40,156
Nedbank	76	Fixed depost	4.60%	2020/07/15	15,000	59	–	–	15,059
Nedbank	76	Fixed depost	4.60%	2020/07/15	90,000	352	–	–	90,352
Nedbank	365	Fixed depost	5.50%	2021/04/30	62,100	290	–	–	62,390
Nedbank	365	Fixed depost	5.50%	2021/04/30	13,900	65	–	–	13,965
Nedbank	365	Fixed depost	5.50%	2021/04/30	165	1	–	–	166
Nedbank	81	Fixed depost	4.60%	2020/07/24	70,000	247	–	–	70,247
Nedbank	66	Fixed depost	4.50%	2020/07/10	40,000	133	–	–	40,133
Nedbank	72	Fixed depost	4.55%	2020/07/17	20,000	65	–	–	20,065
Nedbank	57	Fixed depost	4.50%	2020/07/03	15,000	46	–	–	15,046
Nedbank	77	Fixed depost	4.55%	2020/07/24	75,000	224	–	–	75,224
Nedbank	77	Fixed depost	4.55%	2020/07/24	15,000	45	–	–	15,045
Nedbank	66	Fixed depost	4.50%	2020/07/17	10,000	25	–	–	10,025
Nedbank	48	Fixed depost	4.45%	2020/06/30	10,000	23	–	–	10,023
Nedbank	47	Fixed depost	4.45%	2020/06/30	15,000	33	–	–	15,033
Nedbank	73	Fixed depost	4.50%	2020/07/31	20,000	32	–	–	20,032
Nedbank	14	Fixed depost	4.25%	2020/06/03	15,000	21	–	–	15,021
Nedbank	43	Fixed depost	4.30%	2020/07/03	20,000	26	–	–	20,026
Nedbank	35	Fixed depost	4.05%	2020/06/26	35,000	39	–	–	35,039
Nedbank	35	Fixed depost	4.05%	2020/06/26	25,000	28	–	–	25,028
Nedbank	35	Fixed depost	4.05%	2020/06/26	30,000	33	–	–	30,033
Nedbank	35	Fixed depost	4.05%	2020/06/26	45,000	50	–	–	45,050
Nedbank	67	Fixed depost	4.15%	2020/07/31	30,000	24	–	–	30,024
Nedbank	36	Fixed depost	4.05%	2020/06/30	290	0	–	–	290
Nedbank	35	Fixed depost	4.00%	2020/06/30	25,000	16	–	–	25,016
Nedbank	19	Fixed depost	3.90%	2020/06/15	55,000	29	–	–	55,029
Nedbank	19	Fixed depost	3.90%	2020/06/15	15,000	8	–	–	15,008
Nedbank	71	Fixed depost	4.10%	2020/08/07	30,000	13	–	–	30,013
Standard Bank	102	Fixed depost	6.82%	2020/06/15	190,000	1,101	–	–	191,101
Standard Bank	113	Fixed depost	6.88%	2020/06/26	45,000	263	–	–	45,263
Standard Bank	84	Fixed depost	6.60%	2020/06/05	50,000	280	–	–	50,280
Standard Bank	91	Fixed depost	6.63%	2020/06/12	160,000	901	–	–	160,901
Standard Bank	100	Fixed depost	6.57%	2020/06/26	100,000	558	–	–	100,558
Standard Bank	104	Fixed depost	6.59%	2020/06/30	55,000	308	–	–	55,308
Standard Bank	81	Fixed depost	5.80%	2020/06/19	45,000	222	–	–	45,222
Standard Bank	91	Fixed depost	5.82%	2020/06/30	60,000	297	–	–	60,297
Standard Bank	74	Fixed depost	5.78%	2020/06/15	20,000	98	–	–	20,098
Standard Bank	100	Fixed depost	5.95%	2020/07/15	40,000	202	–	–	40,202
Standard Bank	94	Fixed depost	4.87%	2020/07/27	250,000	1,034	–	–	251,034
Standard Bank	78	Fixed depost	4.79%	2020/07/15	25,000	102	–	–	25,102

Table continues on next page.

City of Cape Town: FMR - Annexure A (May 2020)

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	**Days**								
Standard Bank	76	Fixed depost	4.79%	2020/07/15	30,000	122	–	–	30,122
Standard Bank	60	Fixed depost	4.70%	2020/07/03	110,000	397	–	–	110,397
Standard Bank	66	Fixed depost	4.70%	2020/07/10	45,000	156	–	–	45,156
Standard Bank	72	Fixed depost	4.72%	2020/07/17	20,000	67	–	–	20,067
Standard Bank	57	Fixed depost	4.69%	2020/07/03	15,000	48	–	–	15,048
Standard Bank	77	Fixed depost	4.72%	2020/07/24	30,000	93	–	–	30,093
Standard Bank	77	Fixed depost	4.72%	2020/07/24	10,000	31	–	–	10,031
Standard Bank	66	Fixed depost	4.70%	2020/07/17	10,000	26	–	–	10,026
Standard Bank	48	Fixed depost	4.68%	2020/06/30	15,000	37	–	–	15,037
Standard Bank	47	Fixed depost	4.65%	2020/06/30	10,000	23	–	–	10,023
Standard Bank	74	Fixed depost	4.70%	2020/07/31	50,000	90	–	–	50,090
Standard Bank	73	Fixed depost	4.60%	2020/07/31	20,000	33	–	–	20,033
Standard Bank	14	Fixed depost	4.25%	2020/06/03	20,000	28	–	–	20,028
Standard Bank	43	Fixed depost	4.45%	2020/07/03	20,000	27	–	–	20,027
Standard Bank	35	Fixed depost	4.23%	2020/06/26	35,000	41	–	–	35,041
Standard Bank	35	Fixed depost	4.23%	2020/06/26	30,000	35	–	–	30,035
Standard Bank	67	Fixed depost	4.26%	2020/07/31	35,000	29	–	–	35,029
Standard Bank	35	Fixed depost	4.20%	2020/06/30	25,000	17	–	–	25,017
Standard Bank	71	Fixed depost	4.22%	2020/08/07	10,000	5	–	–	10,005
ABSA Bank	-	Call deposit	4.25%	-	575,430	1,891	(125,000)	–	452,321
Firstrand Bank	-	Call deposit	4.00%	-	1,053,862	2,766	(363,862)	–	692,766
Investec Bank	-	Call deposit	4.05%	-	180,656	587	(40,656)	–	140,587
Standard Bank	-	Call deposit	4.00%	-	516,786	1,573	(121,786)	–	396,573
Nedbank current account	-	Current account	4.05%	-	304,669	491	(77,682)	–	227,478
Fund Managers	-	-	-	-	6,672,082	42,104	–	–	6,714,186
Liberty, RMB and Nedbank sinking fund	-	-	-	-	2,724,935	23,511	–	–	2,748,446
Cash in transit	-	-	-	-	19,018	–	–	22,699	41,717
CTICC	-	-	-	-	366,187	–	–	–	366,187
ABSA IRT Bank account	-	-	-	-	6,425	–	522	–	6,947
COID	-	-	-	-	71,522	(47)	–	–	71,474
TOTAL INVESTMENTS AND INTEREST					**19,299,331**	**–**	**(728,464)**	**22,699**	**18,693,583**

Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating expenditure of Transfers and Grants								
National Government:	**5,666,632**	**6,273,080**	**6,400,464**	**451,451**	**525,516**	**(74,065)**	**-14.1%**	**6,400,464**
Local Government Equitable Share	2,574,650	2,815,558	2,815,558	–	–	–	-	2,815,558
Finance Management grant	1,000	1,000	1,000	896	1,000	(104)	-10.4%	1,000
Urban Settlements Development Grant	32,326	186,298	328,053	27,820	99,818	(71,998)	-72.1%	328,053
Energy Efficiency and Demand Side Management Grant	700	600	640	390	631	(241)	-38.2%	640
Dept. of Environ Affairs and Tourism	38	10,598	11,204	2,826	11,106	(8,280)	-74.6%	11,204
Expanded Public Works Programme	23,266	32,877	32,147	17,785	25,227	(7,441)	-29.5%	32,147
Integrated City Development Grant	1,083	6,854	11,460	507	3,977	(3,469)	-87.2%	11,460
Public Transport Infrastructure & Systems Grant	24,843	37,183	23,813	8,933	16,044	(7,111)	-44.3%	23,813
Infrastructure Skills Development	9,600	13,605	11,000	10,580	10,015	566	5.6%	11,000
Public Transport Network Grant	440,780	554,849	554,849	381,713	357,403	24,310	6.8%	554,849
Neighboorhood Development Partnership Grant	–	3,600	5,040	–	–	–	-	5,040
Informal Settlements Upgrading Partnership Grant	–	39,572	35,212	–	295	(295)	-100.0%	35,212
Fuel Levy	2,558,136	2,570,486	2,570,486	–	–	–	-	2,570,486
Health & Hygiene Education: Informal Settlements	11	–	–	–	–	–	-	–
Accreditation: Development Support	200	–	–	–	–	–	-	–
Provincial Government:	**1,101,557**	**1,088,633**	**1,418,797**	**862,148**	**1,026,073**	**(163,925)**	**-16.0%**	**1,418,797**
Cultural Affairs and Sport - Provincial Library Services	45,550	47,062	47,632	43,172	42,677	495	1.2%	47,632
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	4,944	5,150	5,343	5,089	5,317	(228)	-4.3%	5,343
Human Settlements - Human Settlement Development Grant	456,558	392,430	568,138	403,008	483,399	(80,391)	-16.6%	568,138
Human Settlements - Municipal Accreditation Assistance	5,000	–	–	–	–	–	-	–
Human Settlement - Settlement Assistance	–	1,500	2,067	927	920	7	0.8%	2,067
Health - TB	29,095	65,227	30,666	28,190	21,833	6,358	29.1%	30,666
Health - ARV	234,180	257,047	257,047	197,219	233,175	(35,956)	-15.4%	257,047
Health - Nutrition	5,470	6,248	6,248	5,054	5,661	(607)	-10.7%	6,248
Health - Vaccines	101,499	91,661	106,980	81,540	84,023	(2,482)	-3.0%	106,980
Comprehensive Health	182,857	173,489	192,731	–	–	–	-	192,731
LEAP	–	–	110,954	43,437	91,151	(47,713)	-52.3%	110,954
Transport and Public Works - Provision for persons with special needs	8,912	10,000	11,155	9,860	11,155	(1,295)	-11.6%	11,155
Community Safety - Law Enforcement Auxiliary Services	5,692	4,159	4,714	4,207	4,281	(74)	-1.7%	4,714
Appointment, Training , Equipping and Operationalisation of School Resource Officers	–	–	165	–	151	(151)	-100.0%	165
Community Development Workers	701	–	2,034	184	1,500	(1,316)	-	2,034
Finance Management Capacity Building Grant	280	380	500	344	360	(16)	-4.6%	500
Provincial Government: Financial Management Support Grant	230	230	230	230	211	19	9.1%	230
Provincial Contribution towards addressing Natural Disasters	2,500	–	–	–	–	–	-	–
Transport Safety and Compliance - Rail Safety	9,483	17,000	23,517	22,929	20,959	1,970	9.4%	23,517
Aerial support fire suppression	–	–	41	–	41	(41)	-100.0%	41
Establishment and Support K9 unit	365	2,300	4,935	4,045	4,716	(671)	-14.2%	4,935
Human Settlements - Tittle deeds restoration	–	–	26,757	–	–	–	-	26,757
Municipal accreditation and capacity building grant	–	14,750	14,714	10,573	12,321	(1,748)	-14.2%	14,714
Human Settlements- Housing Consumer Education Manuals	108	–	8	–	4	(4)	-100.0%	8
Human Settlements- Eradication of registration backlog	3,133	–	2,221	2,142	2,221	(79)	-3.5%	2,221
Municipal Disaster Grant	5,000	–	–	–	–	–	-	–

Table continues on next page.

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Other grant providers:	**22,015**	**14,855**	**42,040**	**18,224**	**32,580**	**(14,356)**	**-44.1%**	**42,040**
Tourism	2,000	1,291	1,416	1,197	1,416	(220)	-15.5%	1,416
CMTF	2,323	2,000	2,000	398	1,500	(1,102)	-73.5%	2,000
CID	5,422	5,141	5,892	3,350	5,161	(1,812)	-35.1%	5,892
National Skills Fund	–	–	12,122	–	6,061	(6,061)	-100.0%	12,122
Century City Property Owners Association	539	–	–	–	–	–	-	–
Traffic Free Flow (PTY) Ltd	–	580	580	483	532	(48)	-9.1%	580
Westcott Primary	43	43	39	33	36	(3)	-8.7%	39
Airports Company South Africa SOC Ltd	1,333	–	2,052	1,539	1,881	(342)	-18.2%	2,052
Rockefeller Philanthropy Advisor's Inc	1,113	–	–	–	–	–	-	–
V&A Waterfront Holdings (Pty) Ltd	853	891	795	718	728	(10)	-1.4%	795
The South African Breweries	2,584	–	217	–	198	(198)	-100.0%	217
Bayside	510	556	556	531	482	49	10.2%	556
Big Bay	385	–	189	172	174	(2)	-0.9%	189
Long Street law Enforcement	–	1,583	1,583	1,367	1,373	(6)	-0.5%	1,583
University of Connecticut	–	–	73	–	50	(50)	-100.0%	73
Medicins Sans Fronteries	–	–	119	119	87	32	36.3%	119
Sustainable Energy Africa	–	274	204	174	204	(30)	-14.8%	204
MLTF Rail safety Prasa	3,725	–	12,275	6,735	10,988	(4,253)	-38.7%	12,275
Marine Circle Rent-A-Cop	173	569	–	–	–	–	-	–
GRAND CHINA	166	396	396	316	343	(27)	-7.8%	396
Bergvliet High Part-time Trfc Attendant	29	–	39	33	36	(3)	-8.7%	39
CCID - Traffic Wardnes	744	902	902	626	827	(200)	-24.2%	902
Green Point Law Enforcement	–	586	554	402	468	(66)	-14.0%	554
Part Time Trfc Attend: Rustenberg Girls	43	43	39	33	36	(3)	-8.7%	39
POPART - Stellenbosch University	28	–	–	–	–	–	-	–
Total operating expenditure of Transfers and Grants:	**6,790,204**	**7,376,568**	**7,861,300**	**1,331,823**	**1,584,169**	**(252,346)**	**-15.9%**	**7,861,300**
Capital expenditure of Transfers and Grants								
National Government:	**2,055,630**	**2,189,348**	**2,319,047**	**1,419,785**	**1,439,072**	**(19,287)**	**-1.3%**	**1,958,115**
Minerals and Energy; Energy Efficiency and Demand Side Management Grant	9,300	10,465	10,425	10,320	10,160	160	1.6%	10,425
Rural Households Infrastructure	–	50	–	–	–	–	-	–
National Treasury; Informal Settlements Upgrading Partnership Grant: Municipalities	–	276,803	221,421	114,743	113,951	792	0.7%	213,437
National Treasury; Integrated City Development Grant	54,560	48,533	46,927	35,080	40,102	(5,022)	-12.5%	40,677
National Treasury; Local Government Restructuring Grant	1,156	250	343	341	341	(0)	0.0%	341
National Treasury; Neighbourhood Development Partnership Grant	7,166	26,400	36,960	–	4,000	(4,000)	-100.0%	34,960
National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant	33,000	354,000	354,000	12,824	11,644	1,181	10.1%	23,319
National Treasury; Urban Settlements Development Grant	1,127,450	1,070,051	1,045,532	747,666	763,973	(16,307)	-2.1%	1,030,540
Transport; Public Transport Network Grant	468,073	402,796	402,796	300,168	298,295	1,873	0.6%	404,046
Transport; Public Transport Infrastructure & Systems Grant	925	–	275	–	–	–		–
National Treasury: DME Grant	12,234	–	–	–	–	–	-	–
Infrastructure Skills Development	582	–	–	–	–	–	-	–
Dept. of Environ Affairs and Tourism	1,167	–	–	–	–	–	-	–
Accreditation: Development Support	198	–	–	–	–	–	-	–
National Treasury; Expanded Public Works Programme	1,000	–	730	458	700	(242)	-34.6%	730
National Treasury; Municipal Disaster Grant	31,219	–	–	(1)	–	(1)	-100.0%	–
National Treasury; Municipal Disaster Recovery Grant	307,600	–	199,589	198,137	195,858	2,279	1.2%	199,589
National Government - Other; Previous years' Dora allocations	–	–	50	49	49	(0)	0.0%	50

Table continues on next page.

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure of Transfers and Grants								
Provincial Government:	**22,430**	**22,038**	**37,388**	**16,326**	**18,127**	**(1,801)**	**-9.9%**	**37,386**
Cultural Affairs and Sport; Library Services: Metro Library Grant	13,241	10,000	11,245	9,060	9,509	(449)	-4.7%	11,245
Housing; Integrated Housing and Human Settlement Development Grant	8,363	11,788	3,412	1,830	2,421	(591)	-24.4%	3,412
Provincial Government; Municipal Accreditation and Capacity Building Grant	–	250	286	164	124	40	32.4%	286
Community Development Workers	63	–	–	–	–	–	-	–
Community Safety - Law Enforcement Auxiliary Services	762	–	–	–	–	–	-	–
Community Safety; Law Enforcement Advancement Plan	–	–	19,046	3,605	3,605	-	-	19,046
Cultural Affairs and Sport; Development of Sport and Recreation Facilities	–	–	779	–	350	(350)	-100.0%	779
Cultural Affairs and Sport; Library Services (Conditional Grant)	–	–	2,612	1,661	2,112	(451)	-21.4%	2,612
Provincial Government; Community Safety: Training and Equipment for Volunteers: Law Enforcement Service	–	–	8	6	6	–	-	6
Other grant providers:	**49,804**	**53,700**	**42,137**	**35,548**	**30,731**	**4,817**	**15.7%**	**42,137**
Other grant providers:	49,804	53,700	42,137	35,548	30,731	4,817	15.7%	42,137
Total capital expenditure of Transfers and Grants	2,127,864	2,265,085	2,398,573	1,471,659	1,487,930	(16,271)	-1.1%	2,037,638
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**8,918,068**	**9,641,654**	**10,259,874**	**2,803,482**	**3,072,099**	**(268,617)**	**-8.7%**	**9,898,939**

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 R thousands	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	146,974	146,004	146,004	126,743	127,876	(1,133)	-0.9%	146,004
Pension and UIF Contributions	4,984	5,992	5,992	4,663	4,479	184	4.1%	5,992
Motor Vehicle Allowance	–	601	601	434	526	(91)	-17.3%	601
Cellphone Allowance	9,339	8,996	8,996	8,592	8,594	(3)	0.0%	8,996
Other benefits and allowances	–	18,225	18,225	8,050	7,294	756	10.4%	18,225
Sub Total - Councillors	**161,297**	**179,818**	**179,818**	**148,482**	**148,769**	**(286)**	**-0.2%**	**179,818**
% increase		**11.5%**	**11.5%**					**11.5%**
Senior Managers of the Municipality								
Basic Salaries and Wages	23,285	27,879	27,879	25,189	25,174	15	0.06%	27,879
Pension and UIF Contributions	1,341	4,379	4,379	2,121	3,610	(1,490)	-41.26%	4,379
Medical Aid Contributions	92	136	136	135	124	11	8.70%	136
Motor Vehicle Allowance	404	439	439	591	378	213	56.39%	439
Cellphone Allowance	147	292	292	176	268	(91)	-34.15%	292
Other benefits and allowances	24	61	61	329	56	273	488.63%	61
Payments in lieu of leave	–	–	–	356	–	356	100.00%	–
Sub Total - Senior Managers of Municipality	**25,293**	**33,186**	**33,186**	**28,897**	**29,610**	**(714)**	**-2.4%**	**33,186**
% increase		**31.2%**	**31.2%**					**31.2%**
Other Municipal Staff								
Basic Salaries and Wages	8,090,078	9,671,214	9,322,239	8,203,536	8,396,388	(192,852)	-2.3%	9,322,239
Pension and UIF Contributions	1,253,682	1,713,911	1,540,325	1,263,252	1,368,864	(105,612)	-7.7%	1,540,325
Medical Aid Contributions	746,014	823,574	823,597	750,868	754,988	(4,119)	-0.5%	823,597
Overtime	666,269	606,267	761,440	631,881	628,636	3,244	0.5%	761,440
Motor Vehicle Allowance	201,150	225,780	228,055	192,503	208,239	(15,736)	-7.6%	228,055
Cellphone Allowance	22,056	24,352	25,100	20,845	22,695	(1,850)	-8.2%	25,100
Housing Allowances	61,444	65,440	65,780	59,701	60,265	(564)	-0.9%	65,780
Other benefits and allowances	261,732	238,893	263,369	263,760	237,559	26,201	11.0%	263,430
Payments in lieu of leave	173,125	97,768	102,192	113,668	91,210	22,458	24.6%	102,192
Long service awards	511	86,529	85,156	455	22,672	(22,218)	-98.0%	85,156
Post-retirement benefit obligations	864,199	261,187	703,314	241,699	236,710	4,989	2.11%	703,314
Sub Total - Other Municipal Staff	**12,340,262**	**13,814,914**	**13,920,566**	**11,742,167**	**12,028,226**	**(286,058)**	**-2.38%**	**13,920,627**
% increase		**11.9%**	**12.8%**					**12.8%**
Total Parent Municipality	**12,526,851**	**14,027,918**	**14,133,570**	**11,919,546**	**12,206,605**	**(287,058)**	**-2.4%**	**14,133,631**

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	(1,133)	-0.9%	Immaterial variance.	-
Pension and UIF Contributions	184	4.1%	Immaterial variance.	-
Medical Aid Contributions	–	-	-	-
Motor Vehicle Allowance	(91)	-17.3%	Immaterial variance.	-
Cellphone Allowance	(3)	0.0%	Immaterial variance.	-
Housing Allowances	–	-	-	-
Other benefits and allowances	756	10.4%	Immaterial variance.	-
Senior Managers of the Municipality				
Basic Salaries and Wages	15	0.1%	Immaterial variance.	-
Pension and UIF Contributions	(1,490)	-41.3%	Immaterial variance.	-
Medical Aid Contributions	11	8.7%	Immaterial variance.	-
Motor Vehicle Allowance	213	56.4%	Immaterial variance.	-
Cellphone Allowance	(91)	-34.1%	Immaterial variance.	-
Other benefits and allowances	273	488.6%	Immaterial variance.	-
Payments in lieu of leave	356	100.0%	The over-expenditure is due to the leave payout processed for the former ED: Transport who left the employ of the City in September 2019.	Virements will be processed to realign the budget with the actual expenditure.
Other Municipal Staff				
Basic Salaries and Wages	(192,852)	-2.3%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects.	The City had 3928 vacancies as at 31 May 2020; 3146 positions were filled (1810 internal and 1336 external) with 1751 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.
Pension and UIF Contributions	(105,612)	-7.7%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.
Medical Aid Contributions	(4,119)	-0.5%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.
Overtime	3,244	0.5%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Motor Vehicle Allowance	(15,736)	-7.6%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.
Cellphone Allowance	(1,850)	-8.2%	Immaterial variance.	-
Housing Allowances	(564)	-0.9%	Immaterial variance.	-
Other benefits and allowances	26,201	11.0%	The variance is mainly on standby allowances in the Safety & Security directorate and is due to staff shortages in certain units and the COVID-19 lockdown essential service delivery requirements.	Virements to be processed to address the over expenditure.
Payments in lieu of leave	22,458	24.6%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis.	Virements to be processed to address the over expenditure.
Long service awards	(22,218)	-98.0%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan monthly.	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	4,989	2.1%	Immaterial variance.	-

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 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	2019/20	+1 2020/21	+2 2021/22
<u>**Cash Receipts By Source**</u>															
Property rates	787,067	837,524	791,351	873,918	791,709	854,102	806,386	818,801	826,369	623,734	691,626	331,423	9,034,009	10,327,307	10,830,171
Service charges - electricity revenue	1,257,553	1,245,944	1,379,036	1,341,607	1,119,281	1,261,072	1,188,860	1,086,416	1,336,811	933,121	1,028,089	487,299	13,665,090	15,140,505	16,772,413
Service charges - water revenue	204,828	223,895	229,296	260,802	234,526	239,630	231,876	283,978	298,584	207,509	235,494	(67,210)	2,583,209	3,506,983	4,217,263
Service charges - sanitation revenue	97,501	113,241	115,202	139,667	121,947	127,891	118,895	147,678	158,758	106,879	125,703	(96,095)	1,277,268	1,777,068	2,140,389
Service charges - refuse	81,120	81,080	78,524	89,385	79,800	80,890	82,554	81,973	85,768	61,741	70,837	54,554	928,225	1,113,994	1,181,726
Rental of facilities and equipment	20,625	21,853	27,968	20,531	22,253	32,039	24,967	16,688	20,184	10,400	13,293	(1,298)	229,503	232,744	236,361
Interest earned - external investments	109,378	85,203	78,511	86,723	94,600	76,802	78,703	76,824	94,664	114,645	86,262	(69,841)	912,473	930,613	1,022,317
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	21,853	20,676	18,368	21,391	23,841	22,548	20,829	21,273	19,194	2,923	3,725	21,690	218,309	242,205	241,088
Licences and permits	25,124	17,419	30,664	20,894	37,929	51,657	2,539	24,564	28,561	532	740	(1,717)	238,908	86,371	90,732
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	245,412	254,598
Transfer receipts - operating	1,211,303	1,213,505	–	–	322,775	2,344,077	500,609	–	1,533,973	78,502	28,931	627,625	7,861,300	7,707,345	8,136,559
Other revenue	89,913	17,634	37,818	45,579	37,633	24,173	55,396	39,756	141,019	–	27,221	4,756	520,899	1,074,890	1,140,512
Cash Receipts by Source	**3,906,266**	**3,877,975**	**2,786,739**	**2,900,498**	**2,886,293**	**5,114,881**	**3,111,613**	**2,597,952**	**4,543,884**	**2,139,988**	**2,311,920**	**1,291,186**	**37,469,194**	**42,385,438**	**46,264,128**
<u>**Other Cash Flows by Source**</u>													–		
Transfer receipts - capital	618,934	61,670	81,205	109,431	182,264	–	103,262	103,818	1,107,621	–	–	(11,769)	2,356,436	3,043,827	3,608,514
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–	–	–	42,137	42,137	56,700	57,000
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	47,505	47,505	43,732	43,732
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	1,091,579	–	–	–	–	–	–	1	1,091,580	3,000,000	3,000,000
Increase in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	41,096	41,096	45,206	49,726
Receipt of non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Receipt of non-current receivables	–	–	–	–	–	–	–	–	–	–	–	4,419	4,419	3,390	2,797
Change in non-current investments	–	–	–	–	–	–	–	–	–	–	–	(267,859)	(267,859)	(298,475)	(332,578)
Total Cash Receipts by Source	**4,525,200**	**3,939,645**	**2,867,944**	**3,009,928**	**4,160,136**	**5,114,881**	**3,214,875**	**2,701,770**	**5,651,505**	**2,139,988**	**2,311,920**	**1,146,716**	**40,784,508**	**48,279,818**	**52,693,320**

Table continues on next page.

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
R thousands	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Payments by Type															
Employee related costs	1,026,594	1,017,347	1,035,203	1,035,492	1,592,965	1,050,001	1,090,786	1,108,430	1,097,459	1,105,420	1,093,421	1,177,333	13,430,451	14,798,493	15,960,159
Remuneration of councillors	12,678	12,766	12,655	12,806	12,732	12,807	12,737	12,814	12,755	12,845	12,823	39,399	179,818	190,697	202,234
Interest paid	43,259	–	153,153	–	6,274	137,895	40,683	–	150,418	–	48,595	136,799	717,075	731,329	1,191,845
Bulk purchases - Electricity	946,536	1,246,370	1,156,304	685,094	716,349	685,142	621,869	688,950	651,554	666,266	557,064	596,297	9,217,793	10,564,235	11,704,116
Bulk purchases - Water & Sewer	15,515	27,292	26,412	19,090	18,270	22,623	17,517	32,696	21,652	11,441	14,587	298,501	525,595	909,598	871,284
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses	1,328,647	746,028	739,455	838,687	1,123,399	891,115	869,178	819,166	882,654	1,488,277	633,389	819,642	11,179,637	11,425,443	11,942,347
Cash Payments by Type	**3,373,229**	**3,049,803**	**3,123,181**	**2,591,168**	**3,469,989**	**2,799,583**	**2,652,771**	**2,662,056**	**2,816,492**	**3,284,249**	**2,359,879**	**3,067,972**	**35,250,371**	**38,619,795**	**41,871,985**
Other Cash Flows/Payments by Type													–		
Capital assets	933,838	216,241	254,413	339,732	465,994	599,805	372,960	323,688	493,697	364,497	268,668	1,404,241	6,037,775	8,016,608	8,575,287
Repayment of borrowing	50,000	–	79,481	–	42,933	20,000	50,000	–	79,481	–	42,933	20,050	384,878	371,495	671,495
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**4,357,066**	**3,266,044**	**3,457,075**	**2,930,900**	**3,978,916**	**3,419,388**	**3,075,731**	**2,985,744**	**3,389,670**	**3,648,746**	**2,671,480**	**4,492,262**	**41,673,024**	**47,007,898**	**51,118,767**
NET INCREASE/(DECREASE) IN CASH HELD	**168,133**	**673,600**	**(589,131)**	**79,028**	**181,220**	**1,695,492**	**139,144**	**(283,974)**	**2,261,835**	**(1,508,758)**	**(359,560)**	**(3,345,547)**	**(888,516)**	**1,271,920**	**1,574,553**
Cash/cash equivalents at the month/year beginning:	8,419,275	8,587,408	9,261,009	8,671,878	8,750,906	8,932,126	10,627,619	10,766,762	10,482,789	12,744,623	11,235,865	10,876,305	8,419,275	7,530,759	8,802,679
Cash/cash equivalents at the month/year end:	8,587,408	9,261,009	8,671,878	8,750,906	8,932,126	10,627,619	10,766,762	10,482,789	12,744,623	11,235,865	10,876,305	7,530,759	7,530,759	8,802,679	10,377,232

Capital programme performance

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

Table SC12 Monthly Budget Statement - capital expenditure trend

Month R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	37,034	127,858	56,683	31,156	56,683	25,527	45.0%	0.4%
August	252,295	225,455	185,609	290,206	242,292	(47,914)	-19.8%	3.5%
September	304,942	356,938	301,097	682,239	543,389	(138,850)	-25.6%	8.1%
October	430,752	409,037	382,371	1,176,811	925,760	(251,051)	-27.1%	14.0%
November	417,260	427,100	526,230	1,759,443	1,451,990	(307,453)	-21.2%	21.0%
December	396,972	366,517	638,894	2,470,421	2,090,884	(379,537)	-18.2%	29.5%
January	202,221	274,033	634,171	2,748,830	2,725,054	(23,776)	-0.9%	32.8%
February	286,640	508,539	483,297	3,172,695	3,208,352	35,657	1.1%	37.8%
March	359,440	757,430	668,259	3,834,579	3,876,611	42,032	1.1%	45.7%
April	532,842	1,009,269	272,476	4,199,285	4,149,087	(50,198)	-1.2%	50.1%
May	664,731	1,421,432	545,636	4,497,443	4,694,723	197,280	4.2%	53.6%
June	1,431,160	2,504,826	2,013,916	-	6,708,639	–	-	-
Total Capital expenditure	**5,316,290**	**8,388,432**	**6,708,639**					

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	**1,797,980**	**2,885,525**	**2,167,937**	**1,431,717**	**1,424,441**	**7,276**	**0.5%**	**1,825,556**
Roads Infrastructure	800,145	929,567	1,154,977	634,496	632,630	1,866	0.3%	821,595
Roads	*800,145*	*929,567*	*1,154,977*	*634,496*	*632,630*	*1,866*	*0.3%*	*821,595*
Storm water Infrastructure	2,093	117,312	3,000	1,978	369	1,609	436.2%	3,000
Drainage Collection	*2,093*	*117,312*	*3,000*	*1,978*	*369*	*1,609*	*436.2%*	*3,000*
Electrical Infrastructure	319,606	367,700	200,326	170,785	158,906	11,879	7.5%	191,392
HV Substations	*261,124*	*313,395*	*161,040*	*133,937*	*126,525*	*7,411*	*5.9%*	*152,723*
MV Networks	*(145)*	*6,200*	*5,182*	*5,182*	*254*	*4,928*	*1943.0%*	*5,182*
LV Networks	*58,627*	*48,105*	*34,105*	*31,666*	*32,127*	*(461)*	*-1.4%*	*33,488*
Water Supply Infrastructure	461,126	971,327	616,698	499,448	492,728	6,720	1.4%	616,635
Reservoirs	*387,712*	*743,800*	*488,133*	*409,024*	*398,993*	*10,031*	*2.5%*	*488,070*
Water Treatment Works	*1,491*	–	*5,000*	*4,380*	*3,497*	*883*	*25.3%*	*5,000*
Bulk Mains	*41,936*	*73,000*	*22,200*	*14,587*	*14,962*	*(375)*	*-2.5%*	*22,200*
Distribution	*29,987*	*154,527*	*101,366*	*71,457*	*75,277*	*(3,820)*	*-5.1%*	*101,366*
Sanitation Infrastructure	129,147	218,499	99,959	67,074	68,702	(1,628)	-2.4%	99,959
Reticulation	*30,907*	*129,027*	*50,009*	*27,699*	*35,590*	*(7,891)*	*-22.2%*	*50,009*
Waste Water Treatment Works	*96,932*	*89,300*	*49,950*	*39,375*	*33,111*	*6,264*	*18.9%*	*49,950*
Outfall Sewers	*1,308*	*172*	–	–	–	–	-	–
Solid Waste Infrastructure	13,523	251,120	69,311	41,717	52,893	(11,175)	-21.1%	69,310
Landfill Sites	*13,523*	*251,120*	*69,311*	*41,717*	*52,893*	*(11,175)*	*-21.1%*	*69,310*
Information and Communication Infrastructure	72,339	30,000	23,665	16,219	18,214	(1,995)	-11.0%	23,665
Data Centres	*72,339*	*30,000*	*23,665*	*16,219*	*18,214*	*(1,995)*	*-11.0%*	*23,665*
Community Assets	**295,414**	**243,160**	**222,522**	**146,107**	**146,916**	**(809)**	**-0.6%**	**220,473**
Community Facilities	294,880	242,440	222,001	145,729	146,480	(750)	-0.5%	219,960
Halls	–	*25*	*262*	*43*	*230*	*(187)*	*-81.5%*	*172*
Centres	–	*17,505*	*65*	*65*	*65*	-	-	*65*
Clinics/Care Centres	*37,750*	*21,296*	*8,367*	*4,898*	*4,764*	*134*	*2.8%*	*8,367*
Fire/Ambulance Stations	*17,103*	–	*2,739*	*1,772*	*1,772*	-	-	*2,739*
Museums	*2,951*	–	*77*	*77*	*77*	–	-	*77*
Theatres	–	–	*121*	*9*	*11*	*(2)*	*-16.4%*	*121*
Libraries	*8,366*	*7,375*	*59*	*59*	*59*	-	-	*59*
Cemeteries/Crematoria	*6,237*	*3,500*	*15,094*	*6,620*	*8,918*	*(2,298)*	*-25.8%*	*13,316*
Public Open Space	*291*	*11,100*	*4,544*	*3,808*	*2,476*	*1,332*	*53.8%*	*4,371*
Nature Reserves	*1,280*	*10,634*	*998*	*560*	*411*	*149*	*36.2%*	*998*
Markets	–	*710*	*371*	*21*	*371*	*(350)*	*-94.3%*	*371*
Taxi Ranks/Bus Terminals	*220,903*	*170,296*	*189,304*	*127,798*	*127,327*	*471*	*0.4%*	*189,304*
Sport and Recreation Facilities	534	720	520	377	436	(59)	-13.5%	513
Outdoor Facilities	*534*	*720*	*520*	*377*	*436*	*(59)*	*-13.5%*	*513*
Heritage assets	**–**	**30**	**–**	**–**	**–**	**–**	**-**	**–**
Works of Art	–	*30*	–	–	–	–	-	–
Other assets	**101,917**	**210,100**	**133,368**	**89,286**	**85,293**	**3,993**	**4.7%**	**131,688**
Operational Buildings	83,095	159,180	125,264	83,598	79,869	3,729	4.7%	123,760
Municipal Offices	*34,113*	*114,602*	*74,668*	*43,414*	*40,697*	*2,718*	*6.7%*	*74,164*
Laboratories	*8,222*	–	–	–	–	–	-	–
Depots	*40,760*	*44,578*	*50,596*	*40,183*	*39,172*	*1,011*	*2.6%*	*49,596*
Housing	18,822	50,920	8,104	5,688	5,424	264	4.9%	7,928
Social Housing	*18,822*	*50,920*	*8,104*	*5,688*	*5,424*	*264*	*4.9%*	*7,928*
Intangible Assets	**12,014**	**41,512**	**27,152**	**20,099**	**20,700**	**(601)**	**-2.9%**	**27,149**
Licences and Rights	12,014	41,512	27,152	20,099	20,700	(601)	-2.9%	27,149
Computer Software and Applications	*12,014*	*41,512*	*27,152*	*20,099*	*20,700*	*(601)*	*-2.9%*	*27,149*
Computer Equipment	**121,869**	**95,626**	**82,136**	**52,758**	**52,789**	**(32)**	**-0.1%**	**80,869**
Computer Equipment	121,869	95,626	82,136	52,758	52,789	(32)	-0.1%	80,869
Furniture and Office Equipment	**101,282**	**119,167**	**102,454**	**64,790**	**76,991**	**(12,200)**	**-15.8%**	**103,341**
Furniture and Office Equipment	101,282	119,167	102,454	64,790	76,991	(12,200)	-15.8%	103,341
Machinery and Equipment	**36,812**	**48,127**	**58,925**	**30,042**	**39,699**	**(9,658)**	**-24.3%**	**57,591**
Machinery and Equipment	36,812	48,127	58,925	30,042	39,699	(9,658)	-24.3%	57,591
Transport Assets	**155,011**	**197,348**	**215,941**	**129,634**	**138,833**	**(9,199)**	**-6.6%**	**214,970**
Transport Assets	155,011	197,348	215,941	129,634	138,833	(9,199)	-6.6%	214,970
Land	**5,157**	**26,000**	**40,384**	**12,804**	**12,804**	**-**	-	**40,384**
Land	5,157	26,000	40,384	12,804	12,804	-	-	40,384
Total Capital Expenditure on new assets	**2,627,456**	**3,866,597**	**3,050,818**	**1,977,236**	**1,998,466**	**(21,229)**	**-1.1%**	**2,702,022**

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

Description R thousands	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	**837,504**	**1,468,835**	**894,765**	**665,198**	**707,535**	**(42,337)**	**-6.0%**	**886,051**
Roads Infrastructure	123,380	214,477	126,918	98,484	98,985	(500)	-0.5%	124,089
Roads	*123,380*	*214,477*	*126,918*	*98,484*	*98,985*	*(500)*	*-0.5%*	*124,089*
Storm water Infrastructure	27,376	59,700	13,862	11,739	8,599	3,140	36.5%	12,862
Drainage Collection	*27,376*	*59,700*	*13,862*	*11,739*	*8,599*	*3,140*	*36.5%*	*12,862*
Electrical Infrastructure	301,112	346,825	301,553	232,611	243,510	(10,900)	-4.5%	301,417
HV Substations	*70,633*	*74,825*	*95,240*	*70,320*	*73,125*	*(2,806)*	*-3.8%*	*95,156*
MV Substations	*18,328*	*50,000*	*4,529*	*4,476*	*2,981*	*1,496*	*50.2%*	*4,476*
MV Networks	*169,030*	*182,000*	*162,248*	*126,181*	*131,987*	*(5,806)*	*-4.4%*	*162,248*
LV Networks	*43,122*	*40,000*	*39,537*	*31,633*	*35,417*	*(3,784)*	*-10.7%*	*39,537*
Water Supply Infrastructure	245,200	409,900	215,767	176,465	172,446	4,020	2.3%	213,958
Bulk Mains	*27,999*	*60,000*	*47,000*	*30,144*	*21,650*	*8,493*	*39.2%*	*47,000*
Distribution	*217,201*	*349,900*	*168,767*	*146,322*	*150,796*	*(4,474)*	*-3.0%*	*166,958*
Sanitation Infrastructure	132,652	436,433	232,646	142,048	180,517	(38,469)	-21.3%	229,704
Pump Station	*8,288*	*78,733*	*67,698*	*41,233*	*44,823*	*(3,590)*	*-8.0%*	*67,698*
Reticulation	*38,034*	*87,700*	*66,845*	*37,776*	*46,791*	*(9,015)*	*-19.3%*	*63,904*
Waste Water Treatment Works	*69,421*	*170,000*	*95,426*	*60,362*	*86,226*	*(25,864)*	*-30.0%*	*95,426*
Outfall Sewers	*16,908*	*100,000*	*2,677*	*2,677*	*2,677*	-	-	*2,677*
Solid Waste Infrastructure	–	–	189	189	189	–	-	189
Landfill Sites	–	–	*189*	*189*	*189*	–	-	*189*
Information and Communication Infrastructure	7,784	1,500	3,830	3,662	3,290	372	11.3%	3,830
Data Centres	*7,784*	*1,500*	*3,830*	*3,662*	*3,290*	*372*	*11.3%*	*3,830*
Community Assets	**3,774**	**19,283**	**9,907**	**7,229**	**7,881**	**(652)**	**-8.3%**	**9,907**
Community Facilities	3,774	19,283	9,107	7,229	7,081	148	2.1%	9,107
Halls	–	9,883	–	–	–	–	-	–
Clinics/Care Centres	*1,172*	*8,000*	–	–	–	–	-	–
Libraries	*1,992*	–	–	–	–	–	-	–
Public Open Space	*610*	*1,400*	*1,400*	*738*	*885*	*(146)*	*-16.5%*	*1,400*
Taxi Ranks/Bus Terminals	–	–	*7,707*	*6,490*	*6,197*	*294*	*4.7%*	*7,707*
Sport and Recreation Facilities	–	–	800	–	800	(800)	-100.0%	800
Outdoor Facilities	–	–	*800*	–	*800*	*(800)*	*-100.0%*	*800*
Heritage assets	**5,074**	**600**	**1,195**	**1,195**	**1,195**	**-**	**-**	**1,195**
Monuments	5,074	600	1,195	1,195	1,195	-	-	1,195
Other assets	**70,090**	**71,250**	**152,107**	**82,060**	**81,950**	**110**	**0.1%**	**150,698**
Operational Buildings	20,078	26,689	13,194	6,584	6,972	(387)	-5.6%	11,785
Municipal Offices	*11,282*	*24,339*	*10,095*	*4,695*	*4,271*	*423*	*9.9%*	*8,686*
Laboratories	*299*	*300*	*255*	*164*	*200*	*(36)*	*-18.2%*	*255*
Depots	*8,497*	*2,050*	*2,844*	*1,726*	*2,501*	*(774)*	*-31.0%*	*2,844*
Housing	50,012	44,561	138,913	75,476	74,978	498	0.7%	138,913
Social Housing	*50,012*	*44,561*	*138,913*	*75,476*	*74,978*	*498*	*0.7%*	*138,913*
Intangible Assets	**9,154**	**2,500**	**7,184**	**5,211**	**6,043**	**(832)**	**-13.8%**	**7,172**
Licences and Rights	9,154	2,500	7,184	5,211	6,043	(832)	-13.8%	7,172
Computer Software and Applications	*9,154*	*2,500*	*7,184*	*5,211*	*6,043*	*(832)*	*-13.8%*	*7,172*
Computer Equipment	**117,790**	**125,859**	**127,440**	**100,644**	**91,326**	**9,318**	**10.2%**	**124,083**
Computer Equipment	117,790	125,859	127,440	100,644	91,326	9,318	10.2%	124,083
Furniture and Office Equipment	**17,030**	**28,889**	**39,182**	**21,340**	**22,636**	**(1,296)**	**-5.7%**	**37,424**
Furniture and Office Equipment	17,030	28,889	39,182	21,340	22,636	(1,296)	-5.7%	37,424
Machinery and Equipment	**62,916**	**11,454**	**6,582**	**4,313**	**5,071**	**(758)**	**-14.9%**	**6,258**
Machinery and Equipment	62,916	11,454	6,582	4,313	5,071	(758)	-14.9%	6,258
Transport Assets	**375,447**	**622,937**	**582,726**	**359,271**	**367,750**	**(8,479)**	**-2.3%**	**581,166**
Transport Assets	375,447	622,937	582,726	359,271	367,750	(8,479)	-2.3%	581,166
Total Capital Expenditure on renewal of existing assets	**1,498,780**	**2,351,609**	**1,821,087**	**1,246,462**	**1,291,387**	**(44,926)**	**-3.5%**	**1,803,953**

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	**679,219**	**1,244,091**	**1,137,087**	**873,081**	**938,401**	**(65,321)**	**-7.0%**	**1,132,621**
Roads Infrastructure	178,498	192,672	280,084	196,941	203,717	(6,776)	-3.3%	279,097
Roads	*178,498*	*192,672*	*280,084*	*196,941*	*203,717*	*(6,776)*	*-3.3%*	*279,097*
Storm water Infrastructure	4,893	41,000	2,418	1,985	1,985	–	-	2,418
Drainage Collection	*4,893*	*41,000*	*2,418*	*1,985*	*1,985*	–	-	*2,418*
Electrical Infrastructure	40,691	29,582	23,921	23,268	23,607	(339)	-1.4%	23,921
HV Substations	*40,691*	*29,582*	*23,921*	*23,268*	*23,607*	*(339)*	*-1.4%*	*23,921*
Water Supply Infrastructure	117,651	75,350	61,424	42,304	54,928	(12,624)	-23.0%	59,566
Reservoirs	*4,973*	*10,350*	*12,142*	*10,285*	*12,142*	*(1,858)*	*-15.3%*	*10,285*
Distribution	*112,679*	*65,000*	*49,281*	*32,019*	*42,786*	*(10,767)*	*-25.2%*	*49,281*
Sanitation Infrastructure	324,757	788,773	651,092	536,091	571,642	(35,550)	-6.2%	651,092
Reticulation	*7,723*	*7,323*	*1,409*	*1,409*	*1,266*	*143*	*11.3%*	*1,409*
Waste Water Treatment Works	*317,033*	*781,450*	*649,683*	*534,682*	*570,376*	*(35,694)*	*-6.3%*	*649,683*
Solid Waste Infrastructure	12,233	111,425	86,435	68,109	78,121	(10,012)	-12.8%	86,344
Landfill Sites	*12,233*	*111,425*	*86,435*	*68,109*	*78,121*	*(10,012)*	*-12.8%*	*86,344*
Coastal Infrastructure	496	290	1,290	92	86	6	7.1%	1,290
Promenades	*496*	*290*	*1,290*	*92*	*86*	*6*	*7.1%*	*1,290*
Information and Communication Infrastructure	–	*5,000*	*30,423*	*4,291*	*4,316*	*(25)*	*-0.6%*	*28,893*
Data Centres	–	*5,000*	*30,423*	*4,291*	*4,316*	*(25)*	*-0.6%*	*28,893*
Community Assets	**239,151**	**375,689**	**311,743**	**151,133**	**197,688**	**(46,555)**	**-23.5%**	**297,982**
Community Facilities	152,601	228,535	152,893	79,265	98,073	(18,808)	-19.2%	140,800
Halls	*1,698*	*8,430*	*1,385*	*835*	*1,128*	*(293)*	*-25.9%*	*985*
Centres	*13,117*	*19,900*	*15,175*	*9,451*	*12,975*	*(3,524)*	*-27.2%*	*15,147*
Clinics/Care Centres	*39,641*	*61,400*	*55,112*	*23,644*	*29,785*	*(6,141)*	*-20.6%*	*55,112*
Fire/Ambulance Stations	*12,394*	–	*770*	*707*	*707*	-	-	*770*
Museums	*302*	–	–	–	–	–	-	–
Libraries	*7,819*	*10,125*	*7,693*	*7,213*	*6,468*	*745*	*11.5%*	*7,693*
Cemeteries/Crematoria	*5,922*	*19,750*	*7,334*	*3,110*	*5,477*	*(2,367)*	*-43.2%*	*6,810*
Public Open Space	*40,940*	*48,450*	*45,328*	*16,699*	*23,757*	*(7,057)*	*-29.7%*	*34,187*
Nature Reserves	*10,569*	*6,680*	*2,211*	*1,691*	*1,623*	*67*	*4.1%*	*2,211*
Public Ablution Facilities	*1,923*	*8,000*	*4,654*	*4,422*	*4,422*	-	-	*4,654*
Taxi Ranks/Bus Terminals	*18,278*	*45,800*	*13,231*	*11,493*	*11,731*	*(238)*	*-2.0%*	*13,231*
Sport and Recreation Facilities	86,550	147,154	158,850	71,868	99,615	(27,747)	-27.9%	157,182
Indoor Facilities	*1,102*	*14,290*	*50,690*	*22,219*	*29,975*	*(7,756)*	*-25.9%*	*49,450*
Outdoor Facilities	*85,448*	*132,864*	*108,159*	*49,649*	*69,640*	*(19,991)*	*-28.7%*	*107,732*
Heritage assets	**1,293**	**–**	**17**	**17**	**17**	**-**	**-**	**17**
Monuments	*1,293*	–	*17*	*17*	*17*	-	-	*17*
Other assets	**225,199**	**499,947**	**351,735**	**226,912**	**247,488**	**(20,576)**	**-8.3%**	**339,030**
Operational Buildings	187,997	424,070	290,226	171,356	189,924	(18,568)	-9.8%	277,521
Municipal Offices	*87,612*	*266,259*	*198,145*	*102,273*	*117,114*	*(14,840)*	*-12.7%*	*185,123*
Yards	*76*	–	*200*	*180*	*180*	–	-	*200*
Depots	*100,309*	*157,811*	*91,881*	*68,902*	*72,630*	*(3,728)*	*-5.1%*	*92,198*
Housing	37,201	75,878	61,509	55,556	57,564	(2,008)	-3.5%	61,509
Social Housing	*37,201*	*75,878*	*61,509*	*55,556*	*57,564*	*(2,008)*	*-3.5%*	*61,509*
Intangible Assets	**23,908**	**16,950**	**17,040**	**10,064**	**10,613**	**(548)**	**-5.2%**	**13,858**
Licences and Rights	23,908	16,950	17,040	10,064	10,613	(548)	-5.2%	13,858
Computer Software and Applications	*23,908*	*16,950*	*17,040*	*10,064*	*10,613*	*(548)*	*-5.2%*	*13,858*
Computer Equipment	**225**	**17,540**	**760**	**70**	**70**	**-**	**-**	**740**
Computer Equipment	*225*	*17,540*	*760*	*70*	*70*	-	-	*740*
Furniture and Office Equipment	**10,973**	**10,347**	**13,845**	**9,093**	**7,502**	**1,591**	**21.2%**	**13,845**
Furniture and Office Equipment	*10,973*	*10,347*	*13,845*	*9,093*	*7,502*	*1,591*	21.2%	*13,845*
Machinery and Equipment	**10,085**	**5,662**	**4,507**	**3,375**	**3,091**	**284**	**9.2%**	**4,479**
Machinery and Equipment	*10,085*	*5,662*	*4,507*	*3,375*	*3,091*	*284*	9.2%	*4,479*
Total Capital Expenditure on upgrading of existing assets	**1,190,054**	**2,170,227**	**1,836,733**	**1,273,745**	**1,404,869**	**(131,124)**	**-9.3%**	**1,802,573**

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

Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	**1,889,711**	**2,047,033**	**1,944,791**	**1,595,709**	**1,675,703**	**(79,994)**	**-4.8%**	**1,944,791**
Roads Infrastructure	596,375	688,377	547,366	470,921	471,542	(621)	-0.1%	547,366
Roads	*596,375*	*688,377*	*547,366*	*470,921*	*471,542*	*(621)*	*-0.1%*	*547,366*
Electrical Infrastructure	507,109	541,437	541,529	425,779	487,352	(61,574)	-12.6%	541,529
Power Plants	*19,690*	*17,215*	*18,860*	*16,226*	*16,858*	*(632)*	*-3.7%*	*18,860*
HV Substations	*35,464*	*31,272*	*31,251*	*33,964*	*28,138*	*5,826*	*20.7%*	*31,251*
MV Substations	*329,468*	*353,066*	*351,447*	*261,081*	*316,379*	*(55,298)*	*-17.5%*	*351,447*
LV Networks	*122,487*	*139,884*	*139,970*	*114,507*	*125,977*	*(11,471)*	*-9.1%*	*139,970*
Water Supply Infrastructure	400,456	440,218	438,630	335,537	381,307	(45,770)	-12.0%	438,630
Reservoirs	*24,249*	*41,845*	*40,527*	*28,832*	*35,119*	*(6,287)*	*-17.9%*	*40,527*
Pump Stations	*24,840*	*53,419*	*56,525*	*31,183*	*46,959*	*(15,776)*	*-33.6%*	*56,525*
Water Treatment Works	*39,571*	*43,287*	*41,266*	*34,812*	*37,131*	*(2,318)*	*-6.2%*	*41,266*
Bulk Mains	*9,863*	*8,242*	*7,016*	*8,903*	*4,142*	*4,761*	*114.9%*	*7,016*
Distribution	*301,932*	*293,425*	*293,295*	*231,806*	*257,956*	*(26,149)*	*-10.1%*	*293,295*
Sanitation Infrastructure	384,042	374,750	415,025	362,376	333,657	28,719	8.6%	415,025
Reticulation	*312,669*	*250,258*	*269,505*	*265,961*	*209,464*	*56,496*	*27.0%*	*269,505*
Waste Water Treatment Works	*68,247*	*113,257*	*133,650*	*92,798*	*114,526*	*(21,729)*	*-19.0%*	*133,650*
Outfall Sewers	*3,127*	*11,235*	*11,870*	*3,617*	*9,666*	*(6,049)*	*-62.6%*	*11,870*
Solid Waste Infrastructure	1,728	2,250	2,241	1,096	1,845	(749)	-40.6%	2,241
Landfill Sites	*1,728*	*2,250*	*2,241*	*1,096*	*1,845*	*(749)*	*-40.6%*	*2,241*
Community Assets	**483,865**	**504,731**	**506,407**	**366,909**	**426,206**	**(59,297)**	**-13.9%**	**506,407**
Community Facilities	120,476	122,404	104,009	81,236	87,681	(6,445)	-7.4%	104,009
Halls	*56,324*	*45,452*	*49,538*	*33,336*	*42,984*	*(9,648)*	*-22.4%*	*49,538*
Centres	*8,697*	*6,514*	*6,752*	*8,096*	*5,129*	*2,967*	*57.8%*	*6,752*
Clinics/Care Centres	*12,883*	*6,258*	*6,052*	*15,183*	*4,843*	*10,340*	*213.5%*	*6,052*
Fire/Ambulance Stations	*2,739*	*5,562*	*5,545*	*835*	*4,815*	*(3,980)*	*-82.7%*	*5,545*
Libraries	*14,223*	*34,665*	*10,739*	*6,231*	*9,471*	*(3,240)*	*-34.2%*	*10,739*
Cemeteries/Crematoria	*10,482*	*10,129*	*11,680*	*7,192*	*8,804*	*(1,612)*	*-18.3%*	*11,680*
Nature Reserves	*4,721*	*4,689*	*4,567*	*3,795*	*3,612*	*183*	*5.1%*	*4,567*
Public Ablution Facilities	*8,887*	*6,856*	*6,858*	*4,835*	*6,213*	*(1,379)*	*-22.2%*	*6,858*
Markets	*1,520*	*2,278*	*2,278*	*1,733*	*1,809*	*(76)*	*-4.2%*	*2,278*
Sport and Recreation Facilities	363,389	382,327	402,398	285,673	338,525	(52,852)	-15.6%	402,398
Indoor Facilities	*158*	*25*	*25*	*64*	*25*	*39*	*152.5%*	*25*
Outdoor Facilities	*363,231*	*382,301*	*402,373*	*285,609*	*338,500*	*(52,891)*	*-15.6%*	*402,373*
Heritage assets	**266**	**1,916**	**1,684**	**58**	**705**	**(647)**	**-91.8%**	**1,684**
Works of Art	266	1,916	1,684	58	705	(647)	-91.8%	1,684
Investment properties	**3,459**	**8,043**	**55**	**201**	**50**	**151**	**300.4%**	**55**
Revenue Generating	132	43	42	55	37	18	50.0%	42
Improved Property	*132*	*43*	*42*	*55*	*37*	*18*	*50.0%*	*42*
Non-revenue Generating	3,328	8,001	13	145	13	132	996.2%	13
Unimproved Property	3,328	8,001	13	145	13	132	996.2%	13
Other assets	**161,132**	**338,649**	**171,305**	**91,847**	**149,777**	**(57,930)**	**-38.7%**	**171,305**
Operational Buildings	161,132	338,649	171,305	91,847	149,777	(57,930)	-38.7%	171,305
Municipal Offices	*159,427*	*333,831*	*166,684*	*90,990*	*145,502*	*(54,512)*	*-37.5%*	*166,684*
Laboratories	*1,393*	*2,136*	*2,038*	*781*	*1,910*	*(1,129)*	*-59.1%*	*2,038*
Training Centres	271	521	421	71	392	(321)	*-81.9%*	421
Depots	41	2,162	2,162	5	1,974	(1,968)	*-99.7%*	2,162
Computer Equipment	**214,045**	**246,058**	**212,708**	**124,652**	**167,750**	**(43,098)**	**-25.7%**	**212,708**
Computer Equipment	214,045	246,058	212,708	124,652	167,750	(43,098)	-25.7%	212,708
Furniture and Office Equipment	**557,451**	**542,256**	**651,393**	**529,030**	**523,961**	**5,069**	**1.0%**	**651,393**
Furniture and Office Equipment	557,451	542,256	651,393	529,030	523,961	5,069	1.0%	651,393
Transport Assets	**470,466**	**440,991**	**419,872**	**331,932**	**379,689**	**(47,757)**	**-12.6%**	**419,872**
Transport Assets	470,466	440,991	419,872	331,932	379,689	(47,757)	-12.6%	419,872
Total Repairs and Maintenance Expenditure	**3,780,395**	**4,129,677**	**3,908,215**	**3,040,338**	**3,323,842**	**(283,504)**	**-8.5%**	**3,908,215**

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Infrastructure	**1,254,022**	**1,296,991**	**1,330,895**	**1,229,510**	**1,219,987**	**(9,523)**	**-0.78%**	**1,296,991**
Roads Infrastructure	359,467	406,286	391,955	360,542	359,292	(1,250)	-0.35%	406,286
Roads	359,467	*294,830*	*277,686*	*255,231*	*254,545*	*(685)*	*-0.27%*	*294,830*
Road Structures	–	*72,658*	*73,751*	*68,168*	*67,605*	*(563)*	*-0.83%*	*72,658*
Road Furniture	–	*38,798*	*40,518*	*37,143*	*37,142*	*(2)*	*0.00%*	*38,798*
Storm water Infrastructure	46,522	45,851	51,326	47,115	47,049	(66)	-0.14%	45,851
Drainage Collection	46,522	*45,851*	*51,326*	*47,115*	*47,049*	*(66)*	*-0.14%*	*45,851*
Electrical Infrastructure	246,946	233,540	233,413	214,083	213,962	(121)	-0.06%	233,540
Power Plants	6,957	*6,955*	*6,955*	*6,375*	*6,375*	-	-	*6,955*
HV Substations	20,514	–	–	–	–	–	-	–
HV Transmission Conductors	–	*14,594*	*14,657*	*13,436*	*13,436*	-	-	*14,594*
MV Substations	52,768	*13,983*	*3,567*	*3,269*	*3,269*	-	-	*13,983*
MV Switching Stations	–	*52,620*	*56,110*	*51,428*	*51,434*	*6*	*0.01%*	*52,620*
MV Networks	103,470	*104,873*	*107,102*	*98,185*	*98,177*	*(8)*	*-0.01%*	*104,873*
LV Networks	63,237	*40,516*	*45,022*	*41,389*	*41,270*	*(119)*	*-0.29%*	*40,516*
Water Supply Infrastructure	236,904	264,253	276,772	254,241	253,708	(534)	-0.21%	264,253
Reservoirs	21,898	*22,414*	*41,763*	*38,485*	*38,283*	*(201)*	*-0.53%*	*22,414*
Pump Stations	5,459	*5,415*	*5,441*	*4,987*	*4,987*	-	-	*5,415*
Water Treatment Works	28,239	*26,172*	*31,766*	*29,385*	*29,118*	*(267)*	*-0.92%*	*26,172*
Bulk Mains	10,405	*17,915*	*10,413*	*9,546*	*9,546*	-	-	*17,915*
Distribution	170,903	*192,337*	*187,389*	*171,839*	*171,773*	*(66)*	*-0.04%*	*192,337*
Sanitation Infrastructure	266,016	264,260	270,473	247,948	247,934	(14)	-0.01%	264,260
Pump Station	7,130	*8,144*	*6,982*	*6,400*	*6,400*	-	-	8,144
Reticulation	157,546	*155,668*	*155,956*	*142,972*	*142,960*	*(12)*	*-0.01%*	155,668
Waste Water Treatment Works	88,511	*87,640*	*94,692*	*86,803*	*86,801*	*(2)*	*0.00%*	87,640
Outfall Sewers	12,830	*12,807*	*12,843*	*11,772*	*11,773*	-	-	12,807
Solid Waste Infrastructure	45,630	36,207	39,657	37,752	36,352	(1,400)	-3.85%	36,207
Landfill Sites	45,630	*36,207*	*39,657*	*37,752*	*36,352*	*(1,400)*	*-3.85%*	*36,207*
Coastal Infrastructure	–	4,560	5,675	5,203	5,202	-	-	4,560
Promenades	–	*4,560*	*5,675*	*5,203*	*5,202*	-	-	*4,560*
Information and Communication Infrastructure	52,537	42,035	61,623	62,627	56,488	(6,138)	-10.87%	42,035
Data Centres	52,537	–	–	–	–	–	-	–
Core Layers	–	*6,610*	*7,086*	*6,496*	*6,496*	*(1)*	*-0.01%*	*6,610*
Distribution Layers	–	*35,424*	*54,537*	*56,130*	*49,992*	*(6,138)*	*-12.28%*	*35,424*
Community Assets	**348,370**	**364,191**	**356,444**	**327,187**	**326,740**	**(447)**	**-0.14%**	**364,191**
Community Facilities	129,027	155,005	149,049	136,450	136,628	178	0.13%	155,005
Halls	2,727	*2,756*	*3,326*	*3,062*	*3,049*	*(13)*	*-0.43%*	*2,756*
Centres	3,835	*47,842*	*49,538*	*44,992*	*45,410*	*418*	*0.92%*	*47,842*
Clinics/Care Centres	9,506	*8,247*	*6,758*	*6,287*	*6,195*	*(93)*	*-1.49%*	*8,247*
Fire/Ambulance Stations	1,696	*2,462*	*2,263*	*2,074*	*2,074*	-	-	*2,462*
Testing Stations	1,106	*1,122*	*1,315*	*1,207*	*1,205*	*(2)*	*-0.17%*	*1,122*
Museums	194	*363*	*221*	*203*	*203*	-	-	*363*
Theatres	112	*112*	*112*	*102*	*102*	-	-	*112*
Libraries	5,270	*6,142*	*5,988*	*5,525*	*5,489*	*(36)*	*-0.66%*	*6,142*
Cemeteries/Crematoria	3,256	*3,880*	*3,282*	*3,009*	*3,009*	-	-	*3,880*
Public Open Space	18,365	*17,178*	*14,889*	*13,653*	*13,648*	*(5)*	*-0.04%*	*17,178*
Nature Reserves	378	*817*	*378*	*346*	*346*	-	-	*817*
Public Ablution Facilities	2,350	*1,941*	*2,400*	*2,205*	*2,200*	*(5)*	*-0.21%*	*1,941*
Markets	1,586	*1,509*	*1,633*	*1,500*	*1,497*	*(3)*	*-0.18%*	*1,509*
Airports	4	*4*	*4*	*4*	*4*	-	-	*4*
Taxi Ranks/Bus Terminals	78,643	*60,630*	*56,942*	*52,280*	*52,197*	*(83)*	*-0.16%*	*60,630*
Sport and Recreation Facilities	219,343	209,186	207,395	190,737	190,112	(625)	-0.33%	209,186
Indoor Facilities	9,678	*6,267*	*6,514*	*5,972*	*5,971*	*(1)*	-0.02%	*6,267*
Outdoor Facilities	209,665	*202,919*	*200,881*	*184,765*	*184,141*	*(624)*	*-0.34%*	*202,919*

Table continues on next page.

Description R thousands	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Investment properties	**1,714**	**1,714**	**1,714**	**1,571**	**1,571**	**-**	**-**	**1,714**
Revenue Generating	1,714	1,714	1,714	1,571	1,571	-	-	1,714
Improved Property	1,714	*1,714*	*1,714*	*1,571*	*1,571*	-	-	*1,714*
Other assets	**291,700**	**258,709**	**264,711**	**242,497**	**242,652**	**155**	**0.06%**	**258,709**
Operational Buildings	192,111	155,594	163,429	151,824	149,810	(2,014)	-1.34%	155,594
Municipal Offices	162,150	*9,231*	*6,058*	*5,554*	*5,553*	*(1)*	*-0.02%*	*9,231*
Workshops	–	*31,024*	*30,860*	*27,730*	*28,288*	*558*	*1.97%*	*31,024*
Yards	212	–	–	–	–	–	-	–
Laboratories	295	–	–	–	–	–	-	–
Training Centres	289	*303*	*289*	*265*	*265*	-	-	*303*
Manufacturing Plant	–	*6,970*	*6,970*	*6,522*	*6,389*	*(133)*	*-2.09%*	*6,970*
Depots	29,165	*108,066*	*119,254*	*111,753*	*109,316*	*(2,437)*	*-2.23%*	*108,066*
Housing	99,589	103,115	101,282	90,673	92,842	2,169	2.34%	103,115
Social Housing	99,589	*103,115*	*101,282*	*90,673*	*92,842*	*2,169*	*2.34%*	*103,115*
Intangible Assets	**147,789**	**143,931**	**156,112**	**141,020**	**143,103**	**2,082**	**1.46%**	**143,931**
Licences and Rights	147,789	143,931	156,112	141,020	143,103	2,082	1.46%	143,931
Computer Software and Applications	77,609	*73,751*	*85,932*	*76,688*	*78,771*	*2,082*	*2.64%*	*73,751*
Unspecified	70,180	*70,180*	*70,180*	*64,332*	*64,332*	-	-	*70,180*
Computer Equipment	**223,929**	**228,215**	**233,514**	**205,365**	**214,055**	**8,690**	**4.06%**	**228,215**
Computer Equipment	223,929	*228,215*	*233,514*	*205,365*	*214,055*	*8,690*	*4.06%*	*228,215*
Furniture and Office Equipment	**124,655**	**115,391**	**110,419**	**93,494**	**101,217**	**7,724**	**7.63%**	**115,391**
Furniture and Office Equipment	124,655	*115,391*	*110,419*	*93,494*	*101,217*	*7,724*	*7.63%*	*115,391*
Machinery and Equipment	**110,232**	**119,369**	**116,573**	**105,360**	**106,858**	**1,499**	**1.40%**	**119,369**
Machinery and Equipment	110,232	119,369	116,573	105,360	106,858	1,499	1.40%	119,369
Transport Assets	**333,717**	**417,125**	**400,955**	**348,869**	**367,542**	**18,674**	**5.08%**	**417,125**
Transport Assets	333,717	417,125	400,955	348,869	367,542	18,674	5.08%	417,125
Land	**–**	**69,253**	**69,253**	**–**	**63,482**	**63,482**	**100.00%**	**69,253**
Land	–	*69,253*	*69,253*	–	*63,482*	*63,482*	*100.00%*	*69,253*
Zoo's, Marine and Non-biological Animals	**–**	**197**	**192**	**176**	**176**	**-**	**-**	**197**
Zoo's, Marine and Non-biological Animals	–	*197*	*192*	*176*	*176*	-	-	*197*
Total Depreciation	**2,836,129**	**3,015,086**	**3,040,783**	**2,695,048**	**2,787,385**	**92,336**	**3.31%**	**3,015,086**

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	9,529,022	9,916,685	9,897,154	9,246,744	9,096,477	150,268	1.7%	9,897,154
Service charges	18,876,837	19,690,195	19,705,480	18,611,367	18,136,302	475,065	2.6%	19,692,028
Investment revenue	1,142,094	919,395	926,334	1,202,462	909,016	293,446	32.3%	924,509
Transfers and subsidies	7,052,155	7,376,568	7,861,300	7,025,290	7,315,193	(289,903)	-4.0%	5,225,207
Other own revenue	3,874,061	3,305,614	3,073,581	3,314,182	2,810,397	503,784	17.9%	5,756,027
Total Revenue (excluding capital transfers and contributions)	**40,474,168**	**41,208,458**	**41,463,849**	**39,400,045**	**38,267,385**	**1,132,660**	**3.0%**	**41,494,925**
Employee costs	12,459,200	13,908,778	14,031,221	11,841,110	12,131,415	(290,305)	-2.4%	13,723,007
Remuneration of Councillors	161,297	179,818	179,818	148,482	148,769	(286)	-0.2%	180,756
Depreciation & asset impairment	2,889,931	3,065,250	3,229,705	2,749,416	2,771,794	(22,378)	-0.8%	3,031,493
Finance charges	838,055	790,756	800,816	700,635	668,650	31,985	4.8%	801,418
Materials and bulk purchases	9,973,829	11,746,242	11,219,798	9,244,020	9,294,690	(50,670)	-0.5%	11,168,540
Transfers and subsidies	336,816	374,860	520,793	278,401	368,948	(90,547)	-24.5%	495,348
Other expenditure	9,504,978	12,033,540	11,865,017	9,375,719	9,706,149	(330,430)	-3.4%	11,471,143
Total Expenditure	**36,164,106**	**42,099,245**	**41,847,167**	**34,337,784**	**35,090,414**	**(752,631)**	**-2.1%**	**40,871,705**
Surplus/(Deficit)	**4,310,062**	**(890,787)**	**(383,318)**	**5,062,261**	**3,176,971**	**1,885,290**	**59.3%**	**623,219**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,356,436	1,438,101	1,447,079	(8,977)	-0.6%	1,950,635
Contributions & Contributed assets	52,664	53,700	42,137	35,558	36,449	(891)	-2.4%	61,191
Surplus/(Deficit) after capital transfers & contributions	**6,440,786**	**1,374,299**	**2,015,255**	**6,535,920**	**4,660,499**	**1,875,422**	**40.2%**	**2,635,046**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**6,440,786**	**1,374,299**	**2,015,255**	**6,535,920**	**4,660,499**	**1,875,422**	**40.2%**	**2,635,046**
Capital expenditure & funds sources								
Capital expenditure	**5,382,377**	**8,430,911**	**6,768,405**	**4,531,685**	**4,749,509**	**(217,823)**	**-4.6%**	**6,368,314**
Capital transfers recognised	2,119,370	2,265,085	2,398,573	1,471,659	1,487,930	(16,271)	-1.1%	2,037,638
Borrowing	388,077	1,091,580	1,091,580	871,930	887,476	(15,546)	-1.8%	1,091,527
Internally generated funds	**2,874,929**	**5,074,246**	**3,278,252**	**2,188,096**	**2,374,103**	**(186,006)**	**-7.8%**	**3,239,149**
Total sources of capital funds	**5,382,377**	**8,430,911**	**6,768,405**	**4,531,685**	**4,749,509**	**(217,823)**	**-4.6%**	**6,368,314**
Financial position								
Total current assets	18,661,137	18,660,159	18,211,142	18,797,352				18,211,142
Total non current assets	52,761,746	58,112,027	55,425,856	57,849,693				55,425,856
Total current liabilities	9,216,211	12,973,358	8,251,718	6,090,786				8,251,718
Total non current liabilities	13,148,360	14,911,172	14,923,452	13,861,488				14,923,452
Community wealth/Equity	**49,058,312**	**48,887,656**	**50,461,828**	**56,694,771**				**50,461,828**
Cash flows								
Net cash from (used) operating	9,280,101	4,472,317	4,604,738	7,437,797	5,719,173	(1,718,624)	-30.1%	4,604,738
Net cash from (used) investing	(6,242,255)	(7,761,267)	(6,271,340)	(4,942,335)	(5,087,514)	(145,180)	2.9%	(6,271,340)
Net cash from (used) financing	(131,800)	748,685	747,798	726,751	726,751	–	-	747,798
Cash/cash equivalents at the month/year end	**8,712,870**	**5,087,575**	**7,735,536**	**11,876,553**	**10,012,749**	**(1,863,804)**	**-18.6%**	**7,735,536**

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**15,430,959**	**15,354,923**	**15,387,843**	**14,929,325**	**14,301,021**	**628,304**	**4.4%**	**15,364,073**
Executive and council	1,085	299	2,333	403	1,760	(1,357)	-77.1%	2,333
Finance and administration	15,429,866	15,354,622	15,385,507	14,928,908	14,299,259	629,649	4.4%	15,361,738
Internal audit	8	3	3	14	2	12	570.9%	3
Community and public safety	**3,321,136**	**3,301,487**	**3,378,148**	**3,037,458**	**2,878,591**	**158,868**	**5.5%**	**3,405,985**
Community and social services	133,503	125,650	181,028	98,077	158,532	(60,455)	-38.1%	181,028
Sport and recreation	87,253	86,512	50,341	42,245	39,145	3,100	7.9%	78,177
Public safety	1,397,410	1,238,308	1,154,663	1,477,891	1,096,675	381,216	34.8%	1,154,663
Housing	1,305,811	1,374,066	1,553,467	1,096,000	1,223,343	(127,343)	-10.4%	1,553,467
Health	397,158	476,952	438,649	323,246	360,896	(37,650)	-10.4%	438,649
Economic and environmental services	**1,846,204**	**2,297,417**	**2,354,581**	**1,507,026**	**1,576,953**	**(69,927)**	**-4.4%**	**1,944,505**
Planning and development	387,364	450,811	419,808	342,314	348,756	(6,441)	-1.8%	415,578
Road transport	1,435,992	1,831,775	1,903,460	1,147,667	1,200,552	(52,885)	-4.4%	1,497,614
Environmental protection	22,848	14,831	31,313	17,044	27,646	(10,601)	-38.3%	31,313
Trading services	**21,711,594**	**22,228,113**	**22,520,598**	**21,189,273**	**20,774,406**	**414,867**	**2.0%**	**22,495,611**
Energy sources	13,533,225	14,080,480	14,472,196	13,492,350	13,312,881	179,469	1.3%	14,481,779
Water management	4,537,454	4,468,354	4,454,506	4,318,239	4,170,243	147,995	3.5%	4,390,145
Waste water management	2,061,455	1,956,104	1,905,725	1,758,012	1,709,368	48,644	2.8%	1,946,461
Waste management	1,579,460	1,723,174	1,688,170	1,620,673	1,581,914	38,759	2.5%	1,677,227
Other	**295,000**	**291,603**	**221,252**	**210,622**	**219,943**	**(9,321)**	**-4.2%**	**296,577**
Total Revenue - Functional	**42,604,893**	**43,473,543**	**43,862,421**	**40,873,704**	**39,750,913**	**1,122,791**	**2.8%**	**43,506,751**
Expenditure - Functional								
Governance and administration	**7,713,381**	**8,923,446**	**9,262,520**	**7,083,194**	**7,524,884**	**(441,689)**	**-5.9%**	**8,901,690**
Executive and council	427,984	535,009	531,278	432,565	442,989	(10,424)	-2.4%	531,248
Finance and administration	7,242,531	8,342,352	8,684,382	6,607,632	7,040,365	(432,733)	-6.1%	8,323,582
Internal audit	42,866	46,085	46,860	42,997	41,529	1,468	3.5%	46,860
Community and public safety	**7,346,222**	**7,857,502**	**7,889,172**	**6,812,582**	**6,834,228**	**(21,645)**	**-0.3%**	**7,733,343**
Community and social services	905,997	971,924	1,030,320	852,275	902,175	(49,900)	-5.5%	983,092
Sport and recreation	1,191,371	1,187,125	1,121,848	1,068,284	981,425	86,859	8.9%	1,155,992
Public safety	2,903,921	2,910,539	2,930,976	2,668,319	2,597,759	70,560	2.7%	2,930,976
Housing	1,173,517	1,480,067	1,558,889	1,114,597	1,251,245	(136,647)	-10.9%	1,478,501
Health	1,171,416	1,307,848	1,247,139	1,109,107	1,101,624	7,484	0.7%	1,184,782
Economic and environmental services	**4,630,564**	**5,277,186**	**5,085,929**	**4,166,775**	**4,269,071**	**(102,296)**	**-2.4%**	**4,933,890**
Planning and development	1,244,116	1,511,371	1,387,231	1,146,772	1,148,288	(1,515)	-0.1%	1,366,114
Road transport	3,238,984	3,607,973	3,510,657	2,882,077	2,962,449	(80,372)	-2.7%	3,380,478
Environmental protection	147,465	157,842	188,041	137,926	158,334	(20,408)	-12.9%	187,298
Trading services	**16,131,637**	**19,596,547**	**19,085,111**	**15,927,533**	**16,098,110**	**(170,576)**	**-1.1%**	**18,875,913**
Energy sources	10,058,040	11,596,405	11,314,841	9,405,343	9,501,672	(96,329)	-1.0%	11,143,603
Water management	2,661,718	3,747,229	3,266,185	2,840,383	2,786,330	54,053	1.9%	3,341,568
Waste water management	1,546,091	2,049,818	2,261,720	1,775,657	1,861,587	(85,929)	-4.6%	2,148,377
Waste management	1,865,788	2,203,094	2,242,365	1,906,150	1,948,521	(42,371)	-2.2%	2,242,365
Other	**342,302**	**444,564**	**467,541**	**347,698**	**335,673**	**12,025**	**3.6%**	**426,869**
Total Expenditure - Functional	**36,164,106**	**42,099,245**	**41,790,271**	**34,337,784**	**35,061,965**	**(724,182)**	**-2.1%**	**40,871,705**
Surplus/ (Deficit) for the year	**6,440,786**	**1,374,299**	**2,072,150**	**6,535,920**	**4,688,948**	**1,846,973**	**39.4%**	**2,635,046**

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

Vote Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	936,555	739,405	787,213	(47,808)	-6.1%	936,555
Vote 2 - Corporate Services	69,717	71,523	66,230	63,183	56,900	6,283	11.0%	66,873
Vote 3 - Economic Opportunities & Asset Managemnt	282,741	181,445	222,435	192,417	197,719	(5,302)	-2.7%	207,114
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	14,266,422	13,304,482	13,107,094	197,388	1.5%	14,276,336
Vote 5 - Finance	15,957,830	16,174,512	16,182,605	15,881,617	15,198,886	682,732	4.5%	16,173,012
Vote 6 - Human Settlements	1,185,791	1,249,070	1,428,470	971,015	1,098,347	(127,332)	-11.6%	1,428,470
Vote 7 - Office of the City Manager	164	6	6	65	5	60	1163.7%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,385,391	1,550,990	1,271,992	278,998	21.9%	1,385,391
Vote 9 - Spatial Planning & Environment	152,894	166,410	157,041	122,429	142,184	(19,755)	-13.9%	157,041
Vote 10 - Transport	1,421,444	1,801,886	1,744,574	1,081,764	1,083,840	(2,076)	-0.2%	1,336,874
Vote 11 - Urban Management	224,125	301,769	282,918	235,103	229,165	5,938	2.6%	282,918
Vote 12 - Water & Waste	7,316,631	7,078,278	6,979,995	6,559,008	6,368,377	190,630	3.0%	6,942,790
Vote 13 - Cape Town International Convention Centre	292,264	285,600	215,125	171,391	214,216	(42,825)	-20.0%	290,450
Vote 14 - Cape town Stadium	(813)	22,921	(5,345)	835	(5,026)	5,861	-116.6%	22,921
Total Revenue by Vote	**42,604,892**	**43,473,543**	**43,862,422**	**40,873,704**	**39,750,913**	**1,122,791**	**2.8%**	**43,506,751**
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,819,274	3,180,431	3,222,693	(42,262)	-1.3%	3,628,310
Vote 2 - Corporate Services	1,709,075	1,808,667	1,873,316	1,637,617	1,594,229	43,388	2.7%	1,852,963
Vote 3 - Economic Opportunities & Asset Managemnt	1,168,348	1,368,210	1,398,037	1,186,047	1,188,574	(2,527)	-0.2%	1,224,364
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	11,782,181	9,689,038	9,919,306	(230,268)	-2.3%	11,602,296
Vote 5 - Finance	3,363,625	2,933,071	3,368,582	2,608,380	2,675,132	(66,752)	-2.5%	3,291,068
Vote 6 - Human Settlements	1,164,939	1,468,810	1,556,708	1,116,422	1,250,501	(134,079)	-10.7%	1,476,320
Vote 7 - Office of the City Manager	176,978	237,561	247,287	203,701	213,592	(9,891)	-4.6%	247,287
Vote 8 - Safety & Security	3,347,986	3,598,555	3,686,305	3,185,183	3,235,554	(50,371)	-1.6%	3,686,305
Vote 9 - Spatial Planning & Environment	575,368	711,474	679,917	584,467	592,097	(7,630)	-1.3%	679,917
Vote 10 - Transport	3,330,783	3,679,302	3,411,052	2,808,069	2,883,671	(75,602)	-2.6%	3,271,390
Vote 11 - Urban Management	753,997	1,142,379	1,053,056	822,333	810,853	11,480	1.4%	1,053,056
Vote 12 - Water & Waste	6,725,039	8,774,142	8,563,043	7,097,974	7,242,148	(144,174)	-2.0%	8,519,431
Vote 13 - Cape Town International Convention Centre	80,339	318,719	356,858	217,287	239,391	(22,104)	-9.2%	316,076
Vote 14 - Cape town Stadium	(813)	72,254	(5,345)	835	(5,774)	6,609	-114.5%	22,921
Total Expenditure by Vote	**36,164,106**	**42,099,243**	**41,790,271**	**34,337,784**	**35,061,967**	**(724,183)**	**-2.1%**	**40,871,705**
Surplus/ (Deficit) for the year	**6,440,786**	**1,374,300**	**2,072,150**	**6,535,920**	**4,688,946**	**1,846,974**	**39.4%**	**2,635,046**

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	9,529,022	9,916,685	9,897,154	9,246,744	9,096,477	150,268	1.7%	9,897,154
Service charges - electricity revenue	13,018,591	13,623,146	14,044,248	13,098,222	12,914,292	183,930	1.4%	14,042,198
Service charges - water revenue	3,118,799	3,212,017	2,954,773	2,869,855	2,733,506	136,349	5.0%	2,954,842
Service charges - sanitation revenue	1,600,851	1,568,599	1,482,072	1,475,979	1,366,152	109,827	8.0%	1,482,072
Service charges - refuse revenue	1,138,596	1,286,433	1,224,387	1,167,311	1,122,352	44,959	4.0%	1,212,916
Rental of facilities and equipment	545,869	459,882	425,633	377,615	387,913	(10,297)	-2.7%	456,010
Interest earned - external investments	1,142,094	919,395	926,334	1,202,462	909,016	293,446	32.3%	924,509
Interest earned - outstanding debtors	358,499	380,814	398,487	375,138	363,622	11,516	3.2%	398,798
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1,485,757	1,185,453	1,091,546	1,408,552	1,041,400	367,152	35.3%	1,096,215
Licences and permits	64,881	82,218	65,276	45,026	46,436	(1,410)	-3.0%	60,842
Agency services	230,144	217,672	218,745	184,214	196,900	(12,686)	-6.4%	218,745
Transfers and subsidies	7,052,155	7,376,568	7,861,300	7,025,290	7,315,193	(289,903)	-4.0%	5,225,207
Other revenue	1,065,475	935,842	826,389	881,240	734,512	146,728	20.0%	3,440,501
Gains on disposal of PPE	123,435	43,732	47,505	42,396	39,616	2,781	7.0%	84,916
Total Revenue (excluding capital transfers and contributions)	**40,474,168**	**41,208,458**	**41,463,849**	**39,400,045**	**38,267,385**	**1,132,660**	**3.0%**	**41,494,925**
Expenditure By Type								
Employee related costs	12,459,200	13,908,778	14,031,221	11,841,110	12,131,415	(290,305)	-2.4%	13,723,007
Remuneration of councillors	161,297	179,818	179,818	148,482	148,769	(286)	-0.2%	180,756
Debt impairment	1,583,361	2,341,928	2,486,769	2,271,366	2,256,730	14,636	0.6%	2,458,465
Depreciation & asset impairment	2,889,931	3,065,250	3,229,705	2,749,416	2,771,794	(22,378)	-0.8%	3,031,493
Finance charges	838,055	790,756	800,816	700,635	668,650	31,985	4.8%	801,418
Bulk purchases	8,632,303	10,092,601	9,743,389	8,069,098	8,049,010	20,088	0.2%	9,743,900
Other materials	1,341,525	1,653,641	1,476,409	1,174,922	1,245,681	(70,758)	-5.7%	1,424,640
Contracted services	6,255,917	7,273,811	7,015,304	5,332,404	5,544,901	(212,497)	-3.8%	6,641,625
Transfers and subsidies	336,816	374,860	520,793	278,401	368,948	(90,547)	-24.5%	495,348
Other expenditure	1,640,908	2,417,044	2,361,123	1,760,863	1,903,067	(142,203)	-7.5%	2,362,641
Loss on disposal of PPE	24,792	756	1,820	11,086	1,451	9,635	663.9%	8,412
Total Expenditure	**36,164,106**	**42,099,245**	**41,847,167**	**34,337,784**	**35,090,414**	**(752,631)**	**-2.1%**	**40,871,705**
Surplus/(Deficit)	**4,310,062**	**(890,787)**	**(383,318)**	**5,062,261**	**3,176,971**	**1,885,290**	**59.3%**	**623,219**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,356,436	1,438,101	1,447,079	(8,977)	-0.6%	1,950,635
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher	49,804	53,700	42,137	35,558	36,449	(891)	-2.4%	61,191
Transfers and subsidies - capital (in-kind - all)	2,860	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**6,440,786**	**1,374,299**	**2,015,255**	**6,535,920**	**4,660,499**			**2,635,046**
Taxation	5,861	–	(56,896)	(7,825)	(28,448)	20,623	-72%	–
Surplus/(Deficit) after taxation	**6,434,925**	**1,374,299**	**2,072,151**	**6,543,745**	**4,688,947**			**2,635,046**
Attributable to minorities	(5,216)	(9,472)	(40,536)	(10,888)	(16,371)			(40,536)
Surplus/(Deficit) attributable to municipality	**6,429,709**	**1,364,827**	**2,031,615**	**6,532,857**	**4,672,575**			**2,594,510**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**6,429,709**	**1,364,827**	**2,031,615**	**6,532,857**	**4,672,575**			**2,594,510**

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

Vote Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	331,634	153,440	204,822	(51,382)	-25.1%	314,354
Vote 2 - Corporate Services	252,050	149,863	172,410	92,481	79,967	12,514	15.6%	164,851
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	399,051	280,320	308,771	(28,451)	-9.2%	398,198
Vote 4 - Energy & Climate Change	749,456	834,094	697,873	514,932	532,578	(17,646)	-3.3%	684,952
Vote 5 - Finance	26,225	116,957	92,524	47,251	65,112	(17,862)	-27.4%	89,948
Vote 6 - Human Settlements	670,112	869,063	899,243	585,695	603,925	(18,230)	-3.0%	897,954
Vote 7 - Office of the City Manager	2,500	973	1,418	823	1,193	(371)	-31.1%	1,400
Vote 8 - Safety & Security	206,866	535,237	437,414	294,191	262,998	31,193	11.9%	434,883
Vote 9 - Spatial Planning & Environment	57,070	92,847	58,186	37,089	37,770	(681)	-1.8%	49,339
Vote 10 - Transport	973,584	1,326,126	1,245,863	694,122	698,712	(4,590)	-0.7%	909,974
Vote 11 - Urban Management	22,429	122,981	83,761	26,047	33,423	(7,376)	-22.1%	81,648
Vote 12 - Water & Waste	1,789,054	3,596,511	2,289,261	1,771,052	1,865,450	(94,398)	-5.1%	2,281,048
Vote 13 - Cape Town International Convention Centre	66,087	42,479	59,767	34,242	54,786	(20,544)	-37.5%	59,767
Vote 14 - Cape town Stadium	–	–	–	–	–	–	-	–
Total Capital Expenditure	**5,382,377**	**8,430,911**	**6,768,405**	**4,531,685**	**4,749,509**	**(217,823)**	**-4.6%**	**6,368,314**
Capital Expenditure - Functional Classification								
Governance and administration	**953,790**	**1,120,012**	**1,004,525**	**655,934**	**711,558**	**(55,624)**	**-7.8%**	**985,939**
Executive and council	3,413	24,280	4,375	2,196	2,819	(624)	-22.1%	4,359
Finance and administration	950,102	1,095,600	999,586	653,642	708,205	(54,563)	-7.7%	981,016
Internal audit	275	131	564	96	534	(438)	-82.0%	564
Community and public safety	**988,852**	**1,547,286**	**1,412,498**	**878,668**	**913,997**	**(35,329)**	**-3.9%**	**1,399,101**
Community and social services	83,095	105,089	94,216	61,137	72,362	(11,226)	-15.5%	90,553
Sport and recreation	88,538	141,792	121,209	59,816	81,644	(21,828)	-26.7%	112,832
Public safety	87,618	349,905	239,954	148,211	125,329	22,881	18.3%	239,914
Housing	670,112	869,063	899,243	585,695	603,925	(18,230)	-3.0%	897,954
Health	59,489	81,436	57,876	23,809	30,735	(6,926)	-22.5%	57,849
Economic and environmental services	**1,066,375**	**1,534,310**	**1,448,659**	**786,418**	**783,125**	**3,293**	**0.4%**	**1,099,686**
Planning and development	51,066	151,588	122,253	50,310	56,252	(5,942)	-10.6%	111,361
Road transport	988,308	1,345,610	1,305,603	724,586	714,649	9,937	1.4%	967,547
Environmental protection	27,000	37,112	20,803	11,522	12,224	(703)	-5.7%	20,778
Trading services	**2,292,473**	**4,176,629**	**2,840,929**	**2,175,337**	**2,284,459**	**(109,121)**	**-4.8%**	**2,821,825**
Energy sources	736,092	805,190	663,862	489,706	508,971	(19,265)	-3.8%	651,141
Water management	921,660	1,517,922	1,003,611	806,862	795,120	11,742	1.5%	999,896
Waste water management	533,320	1,381,056	950,544	724,858	798,455	(73,596)	-9.2%	947,651
Waste management	101,400	472,461	222,912	153,911	181,913	(28,002)	-15.4%	223,137
Other	**80,887**	**52,674**	**61,794**	**35,328**	**56,370**	**(21,042)**	**-37.3%**	**61,763**
Total Capital Expenditure - Functional Classification	**5,382,377**	**8,430,911**	**6,768,405**	**4,531,685**	**4,749,509**	**(217,823)**	**-4.6%**	**6,368,314**
Funded by:								
National Government	2,047,136	2,189,348	2,319,047	1,419,785	1,439,072	(19,287)	-1.3%	1,958,115
Provincial Government	22,430	22,038	37,388	16,326	18,127	(1,801)	-9.9%	37,386
District Municipality	–	–	–	–	–	–	-	–
Other transfers and grants	49,804	53,700	42,137	35,548	30,731	4,817	15.7%	42,137
Transfers recognised - capital	**2,119,370**	**2,265,085**	**2,398,573**	**1,471,659**	**1,487,930**	**(16,271)**	**-1.1%**	**2,037,638**
Borrowing	388,077	1,091,580	1,091,580	871,930	887,476	(15,546)	-1.8%	1,091,527
Internally generated funds	2,874,929	5,074,246	3,278,252	2,188,096	2,374,103	(186,006)	-7.8%	3,239,149
Total Capital Funding	**5,382,377**	**8,430,911**	**6,768,405**	**4,531,685**	**4,749,509**	**(217,823)**	**-4.6%**	**6,368,314**

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	314,505	156,520	146,914	274,189	146,914
Call investment deposits	10,819,354	6,362,856	9,788,159	10,841,021	9,788,159
Consumer debtors	6,215,923	9,710,204	6,625,632	5,513,415	6,625,632
Other debtors	862,335	1,842,280	1,159,687	1,700,476	1,159,687
Current portion of long-term receivables	10,962	15,755	8,905	9,369	8,905
Inventory	438,058	572,544	481,845	458,881	481,845
Total current assets	**18,661,137**	**18,660,159**	**18,211,142**	**18,797,352**	**18,211,142**
Non current assets					
Long-term receivables	390,741	23,333	192,301	380,786	192,301
Investments	4,675,706	4,504,471	4,274,160	7,977,989	4,274,160
Investment property	582,962	581,285	581,247	582,962	581,247
Investments in Associate	–	–	–	–	–
Property, plant and equipment	46,284,709	52,439,627	49,649,064	48,067,182	49,649,064
Biological	–	–	–	–	–
Intangible	693,178	424,856	537,737	697,380	537,737
Other non-current assets	134,450	138,455	191,346	143,394	191,346
Total non current assets	**52,761,746**	**58,112,027**	**55,425,856**	**57,849,693**	**55,425,856**
TOTAL ASSETS	**71,422,883**	**76,772,186**	**73,636,998**	**76,647,044**	**73,636,998**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	452,347	494,658	482,907	485,135	482,907
Trade and other payables	7,182,715	10,840,416	6,132,408	4,042,287	6,132,408
Provisions	1,153,551	1,148,426	1,146,545	1,135,767	1,146,545
Total current liabilities	**9,216,211**	**12,973,358**	**8,251,718**	**6,090,786**	**8,251,718**
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	6,984,065	7,838,577
Provisions	6,877,423	7,072,595	7,084,875	6,877,423	7,084,875
Total non current liabilities	**13,148,360**	**14,911,172**	**14,923,452**	**13,861,488**	**14,923,452**
TOTAL LIABILITIES	**22,364,570**	**27,884,530**	**23,175,170**	**19,952,274**	**23,175,170**
NET ASSETS	**49,058,312**	**48,887,656**	**50,461,828**	**56,694,771**	**50,461,828**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	42,981,965	41,845,420	43,645,039	51,051,027	43,645,039
Reserves	6,076,347	7,042,235	6,816,789	5,643,744	6,816,789
TOTAL COMMUNITY WEALTH/EQUITY	**49,058,312**	**48,887,656**	**50,461,828**	**56,694,771**	**50,461,828**

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,312,393	9,714,194	9,034,009	8,780,194	8,602,732	177,462	2.1%	9,034,009
Service charges	20,472,041	18,787,179	18,453,792	18,069,271	17,747,120	322,151	1.8%	18,453,792
Other revenue	3,072,475	2,046,212	1,425,551	1,513,721	1,387,029	126,692	9.1%	1,425,551
Government - operating	4,468,903	7,376,568	7,932,646	7,563,849	7,268,343	295,505	4.1%	7,932,646
Government - capital	2,079,448	2,211,385	2,356,436	2,368,205	2,368,205	–	-	2,356,436
Interest	1,447,788	919,395	926,334	951,239	950,831	408	0.0%	926,334
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(30,879,786)	(35,865,543)	(34,806,955)	(31,228,406)	(32,024,812)	(796,406)	2.5%	(34,806,955)
Finance charges	(693,161)	(717,075)	(717,075)	(580,277)	(580,277)	–	-	(717,075)
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**9,280,101**	**4,472,317**	**4,604,738**	**7,437,797**	**5,719,173**	**(1,718,624)**	**-30.1%**	**4,604,738**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	152,679	97,432	89,642	–	–	–	-	89,642
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	-	–
Decrease (increase) other non-current receivables	7,513	1,228	4,419	–	–	–	-	4,419
Decrease (increase) in non-current investments	(936,183)	(267,859)	(267,859)	–	–	–	-	(267,859)
Payments								
Capital assets	(5,466,264)	(7,592,068)	(6,097,542)	(4,942,335)	(5,087,514)	(145,180)	2.9%	(6,097,542)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(6,242,255)**	**(7,761,267)**	**(6,271,340)**	**(4,942,335)**	**(5,087,514)**	**(145,180)**	**2.9%**	**(6,271,340)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	1,091,579	1,091,579	–	-	1,091,580
Increase (decrease) in consumer deposits	42,524	41,983	41,096	–	–	–	-	41,096
Payments								
Repayment of borrowing	(370,744)	(384,878)	(384,878)	(364,828)	(364,828)	–	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(131,800)**	**748,685**	**747,798**	**726,751**	**726,751**	**–**	**-**	**747,798**
NET INCREASE/ (DECREASE) IN CASH HELD	**2,906,046**	**(2,540,265)**	**(918,804)**	**3,222,213**	**1,358,410**			**(918,804)**
Cash/cash equivalents at beginning:	5,806,824	7,627,840	8,654,339	8,654,339	8,654,339			8,654,339
Cash/cash equivalents at month/year end:	8,712,870	5,087,575	7,735,536	11,876,553	10,012,749			7,735,536

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

Executive Summary

The company hosted 391 events and reflects a YTD loss of R38.1 million.

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Investment revenue	14,482	6,900	13,861	14,015	13,113	902	6.9%	13,861
Transfers recognised - operational	–	–	–	–	–	–	-	–
Other own revenue	277,782	278,700	201,264	192,589	192,433	156	0.1%	201,264
Total Revenue (excluding capital transfers and contributions)	**292,264**	**285,600**	**215,125**	**206,604**	**205,546**	**1,058**	**0.5%**	**215,125**
Employee costs	64,254	89,652	76,448	69,367	69,587	(220)	-0.3%	76,448
Remuneration of Board Members	415	581	621	476	476	–		621
Depreciation and asset impairment	54,123	50,164	188,922	54,368	53,585	782	1.5%	188,922
Finance charges	–	–	–	–	–	–	-	–
Materials and bulk purchases	35,762	40,524	25,847	24,963	25,080	(116)	-0.5%	25,847
Transfers and grants	2,124	–	–	1,593	–	1,593	100.0%	–
Other expenditure	117,709	137,798	121,917	108,715	114,061	(5,346)	-4.7%	121,917
Total Expenditure	**274,386**	**318,719**	**413,754**	**259,481**	**262,789**	**(3,307)**	**-1.3%**	**413,754**
Surplus/(Deficit)	**17,878**	**(33,118)**	**(198,629)**	**(52,877)**	**(57,243)**	**4,366**	**-7.6%**	**(198,629)**
Transfers recognised - capital	–	–	–	–	–	–	-	–
Contributions & Contributed assets	–	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**17,878**	**(33,118)**	**(198,629)**	**(52,877)**	**(57,243)**	**4,366**	**-7.6%**	**(198,629)**
Taxation	5,394	–	(56,896)	(14,806)	–	(14,806)	-100.0%	(56,896)
Surplus/ (Deficit) for the year	**12,484**	**(33,118)**	**(141,733)**	**(38,071)**	**(57,243)**	**19,171**	**-33.5%**	**(141,733)**
Capital expenditure & funds sources								
Capital expenditure	**66,087**	**42,479**	**59,767**	**34,242**	**54,786**	**(20,544)**	**-37.5%**	**59,767**
Transfers recognised - capital	–	–	–	–	–	–	-	–
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	66,087	42,479	59,767	34,242	54,786	(20,544)	-37.5%	59,767
Total sources of capital funds	**66,087**	**42,479**	**59,767**	**34,242**	**54,786**	**(20,544)**	**-37.5%**	**59,767**
Financial position								
Total current assets	252,295	181,214	176,469	233,890				176,469
Total non current assets	880,699	712,645	800,509	869,468				800,509
Total current liabilities	97,972	106,255	83,599	105,668				83,599
Total non current liabilities	335	–	426	335				426
Community wealth/Equity	**1,034,686**	**787,605**	892,953	**997,354**				**892,953**
Cash flows								
Net cash from (used) operating	20,004	(23,312)	35,315	(8,064)	40,720	(48,785)	-119.8%	35,315
Net cash from (used) investing	(61,517)	(42,479)	(59,767)	20,125	(48,772)	68,897	-141.3%	(59,767)
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**182,243**	**163,428**	**149,573**	**194,304**	**165,973**	**28,331**	**17.1%**	**149,573**

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

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	–	–	–	–	–	–	-	–
Service charges - electricity revenue	–	–	–	–	–	–	-	–
Service charges - water revenue	–	–	–	–	–	–	-	–
Service charges - sanitation revenue	–	–	–	–	–	–	-	–
Service charges - refuse revenue	–	–	–	–	–	–	-	–
Rental of facilities and equipment	128,088	131,820	101,322	89,237	91,613	(2,376)	-2.6%	101,322
Interest earned - external investments	14,482	6,900	13,861	14,015	13,113	902	6.9%	13,861
Interest earned - outstanding debtors	–	–	–	–	–	–	-	–
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	–	–	–	–	–	–	-	–
Licences and permits	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Transfers and subsidies	–	–	–	–	–	–	-	–
Other revenue	149,694	146,880	99,942	103,352	100,820	2,532	2.5%	99,942
Gains on disposal of PPE	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**292,264**	**285,600**	**215,125**	**206,604**	**205,546**	**1,058**	**0.5%**	**215,125**
Expenditure By Type								
Employee related costs	64,254	89,652	76,448	69,367	69,587	(220)	-0.3%	76,448
Remuneration of Directors	415	581	621	476	476	–	-	621
Debt impairment	414	300	(75)	(425)	(192)	(233)	121.7%	(75)
Depreciation & asset impairment	54,123	50,164	188,922	54,368	53,585	782	1.5%	188,922
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases	–	–	–	–	–	–	-	–
Other materials	35,762	40,524	25,847	24,963	25,080	(116)	-0.5%	25,847
Contracted services	59,538	66,227	57,342	51,179	53,951	(2,772)	-5.1%	57,342
Transfers and subsidies	2,124	–	–	1,593	–	1,593	100.0%	–
Other expenditure	57,064	71,272	64,650	57,912	60,288	(2,376)	-3.9%	64,650
Loss on disposal of PPE	692	–	–	50	15	35	237.0%	–
Total Expenditure	**274,386**	**318,719**	**413,754**	**259,481**	**262,789**	**(3,307)**	**-1.3%**	**413,754**
Surplus/(Deficit)	**17,878**	**(33,118)**	**(198,629)**	**(52,877)**	**(57,243)**	**4,366**	**-7.6%**	**(198,629)**
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 Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	-	–
Surplus/(Deficit) before taxation	17,878	(33,118)	(198,629)	(52,877)	(57,243)	4,366	-7.6%	(198,629)
Taxation	5,394	–	(56,896)	(14,806)	–	(14,806)	-100.0%	(56,896)
Surplus/(Deficit) for the year	**12,484**	**(33,118)**	**(141,733)**	**(38,071)**	**(57,243)**	**19,171**		**(141,733)**

Table F3 Monthly Budget Statement – Capital expenditure

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class								
Other assets	**43,391**	**22,450**	**37,070**	**25,615**	**33,981**	**(8,365)**	**-24.6%**	**37,070**
Operational Buildings	43,391	22,450	37,070	25,615	33,981	(8,365)	-24.6%	37,070
Municipal Offices	43,391	22,450	37,070	25,615	33,981	(8,365)	-24.6%	37,070
Computer Equipment	**15,559**	**17,051**	**17,919**	**5,178**	**16,425**	**(11,247)**	**-68.5%**	**17,919**
Computer Equipment	15,559	17,051	17,919	5,178	16,425	(11,247)	-68.5%	17,919
Furniture and Office Equipment	**5,797**	**1,630**	**3,430**	**2,599**	**3,144**	**(545)**	**-17.3%**	**3,430**
Furniture and Office Equipment	5,797	1,630	3,430	2,599	3,144	(545)	-17.3%	3,430
Machinery and Equipment	**1,340**	**1,348**	**1,348**	**850**	**1,236**	**(386)**	**-31.2%**	**1,348**
Machinery and Equipment	1,340	1,348	1,348	850	1,236	(386)	-31.2%	1,348
Total Capital Expenditure	**66,087**	**42,479**	**59,767**	**34,242**	**54,786**	**(20,544)**	**-37.5%**	**59,767**
Funded by:								
National Government	–	–	–	–	–	–	-	–
Provincial Government	–	–	–	–	–	–	-	–
Parent Municipality	–	–	–	–	–	–	-	–
District Municipality	–	–	–	–	–	–	-	–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	66,087	42,479	59,767	34,242	54,786	(20,544)	-37.5%	59,767
Total Capital Funding	**66,087**	**42,479**	**59,767**	**34,242**	**54,786**	**(20,544)**	**-37.5%**	**59,767**

Table F4 Monthly Budget Statement – Financial Position

Vote Description R thousands	2018/19	Current Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	12,023	–	–	3,250	–
Call investment deposits	170,221	163,428	149,573	191,888	149,573
Consumer debtors	–	–	–	–	–
Other debtors	65,862	16,032	22,518	35,425	22,518
Current portion of long-term receivables	2,124	–	2,124	531	2,124
Inventory	2,065	1,755	2,255	2,796	2,255
Total current assets	**252,295**	**181,214**	**176,469**	**233,890**	**176,469**
Non current assets					
Long-term receivables	175,051	–	172,927	175,051	172,927
Investments	–	-	-	–	-
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	581,477	583,081	446,516	561,303	446,516
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	124,170	129,564	181,066	133,114	181,066
Total non current assets	**880,699**	**712,645**	**800,509**	**869,468**	**800,509**
TOTAL ASSETS	**1,132,993**	**893,859**	**976,978**	**1,103,358**	**976,978**
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	41,386	32,849	30,849	67,776	30,849
Trade and other payables	51,009	68,596	47,940	33,616	47,940
Provisions	5,577	4,810	4,810	4,276	4,810
Total current liabilities	**97,972**	**106,255**	**83,599**	**105,668**	**83,599**
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	335	–	426	335	426
Total non current liabilities	**335**	**–**	**426**	**335**	**426**
TOTAL LIABILITIES	**98,307**	**106,255**	**84,025**	**106,003**	**84,025**
NET ASSETS	**1,034,686**	**787,605**	**892,953**	**997,354**	**892,953**
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	(242,741)	(489,823)	(384,475)	(280,073)	(384,475)
Reserves	1,277,428	1,277,428	1,277,428	1,277,428	1,277,428
TOTAL COMMUNITY WEALTH/EQUITY	**1,034,686**	**787,605**	**892,953**	**997,354**	**892,953**

Table F5 Monthly Budget Statement – Cash Flow

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Other revenue	247,577	277,139	201,264	243,586	192,433	51,153	26.6%	201,264
Government - operating	–	–	–	–	–	–	-	–
Government - capital	–	–	–	–	–	–	-	–
Interest	14,846	6,900	13,861	14,015	13,113	902	6.9%	13,861
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(242,419)	(307,351)	(179,810)	(265,666)	(164,826)	(100,840)	61.2%	(179,810)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**20,004**	**(23,312)**	**35,315**	**(8,064)**	**40,720**	**(48,785)**	**-119.8%**	**35,315**
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	(61,517)	(42,479)	(59,767)	20,125	(48,772)	68,897	-141.3%	(59,767)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(61,517)**	**(42,479)**	**(59,767)**	**20,125**	**(48,772)**	**68,897**	**-141.3%**	**(59,767)**
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	**(41,513)**	**(65,791)**	**(24,452)**	**12,061**	**(8,052)**	**20,112**	**-249.8%**	**(24,452)**
Cash/cash equivalents at the year begin:	223,757	229,219	174,025	182,243	174,025	8,218	4.7%	174,025
Cash/cash equivalents at the year end:	182,243	163,428	149,573	194,304	165,973	28,331	17.1%	149,573

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items			
Interest earned - external investments	902	The variance is due to the favourable cash balances as a result of the Other Receivables decreasing and the investment of surplus funds and favourable interest rates during the year.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	2,532	The variance relates to rental for the C2 storage that is budgeted as rental of facilities and equipment instead of other revenue. The diffference is noted between the two categories of revenue.	No remedial action required; budget will be achieved by 30 June 2020.
Rental of facilities and equipment	(2,376)	The variance relates to rental for the C2 storage that is budgeted as rental of facilities and equipment instead of other revenue. The diffference is noted between the two categories of revenue.	No remedial action required; budget will be achieved by 30 June 2020.
Expenditure items			
Employee related costs	(220)	The variance relates to savings achieved as at 31 May 2020.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	(116)	The variance is due to lower costs incurred.	No remedial action required; budget will be achieved by 30 June 2020.
Contracted services	(2,772)	The variance is due to savings achieved.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(2,376)	The variance is due to savings achieved.	No remedial action required; budget will be achieved by 30 June 2020.
Capital Expenditure items			
Computer Equipment	11,247	The variance is due to the timing of capital spend as at 31 May 2020.	No remedial action required; budget will be achieved by 30 June 2020.
Furniture and Office Equipment	545	The variance is due to the timing of capital spend as at 31 May 2020.	No remedial action required; budget will be achieved by 30 June 2020.
Machinery and Equipment	386	The variance is due to the timing of capital spend as at 31 May 2020.	No remedial action required; budget will be achieved by 30 June 2020.
Municipal Offices	8,365	The variance is due to the timing of capital spend as at 31 May 2020.	No remedial action required; budget will be achieved by 30 June 2020.
Cash flow items			
Interest	902	The variance is due to the favourable cash balances as a result of the Other Receivables decreasing and the investment of surplus funds and favourable interest rates during the year.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	51,153	The variance is due to timing differences.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	(100,840)	The variance is due to creditors outstanding at the end of the 2019 financial year settled in the current year.	No remedial action required; budget will be achieved by 30 June 2020.
Capital assets	68,897	The variance is due to timing differences.	No remedial action required; budget will be achieved by 30 June 2020.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	19.7%	15.7%	45.7%	21.0%	45.7%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	13.5%	9.4%	10.6%	9.4%
Liquidity						
Current Ratio	Current assets/current liabilities	257.5%	170.5%	211.1%	221.3%	211.1%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	257.5%	170.5%	211.1%	221.3%	211.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	186.0%	153.8%	178.9%	184.7%	178.9%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	83.2%	5.6%	91.8%	102.1%	91.8%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	22.0%	31.4%	35.5%	33.6%	35.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	18.5%	17.6%	87.8%	26.3%	87.8%

Table SF3 Entity Aged debtors

Detail R thousands	Current Year 2019/20 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Bad Debts	>90 days
Debtors Age Analysis By 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 Deb	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	–	–	–	–	–	–	–	–	–	–	–
Other	50	126	895	–	–	–	–	7,139	8,210	–	7,139
Total By Income Source	**50**	**126**	**895**	**–**	**–**	**–**	**–**	**7,139**	**8,210**	**–**	**7,139**
Debtors Age Analysis By Customer Group											
Organs of State	–	–	–	–	–	–	–	–	–	–	
Commercial	–	–	–	–	–	–	–	–	–	–	
Households	–	–	–	–	–	–	–	–	–	–	
Other	50	126	895	–	–	–	–	7,139	8,210	–	
Total By Customer Group	**50**	**126**	**895**	**–**	**–**	**–**	**–**	**7,139**	**8,210**	**–**	

Table SF4 Entity Aged creditors

Detail R thousands	Current Year 2019/20 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	–	–	–	–	–	–	–	–	–
Auditor General	–	–	–	–	–	–	–	–	–
Other	3,593	–	–	–	–	–	–	–	3,593
Total By Customer Type	**3,593**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3,593**

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Current Year 2019/20							
	Period of investment Months	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value Begin	Change	End
CTICC								
Cash	-	-	-	-	-	268	9	278
Nedbank - Call Deposit - 03/7881544007/000105	-	-	-	-	3.55	-	-	-
ABSA Bank - Current - 4072900553	-	-	-	4	-	36	176	212
ABSA Bank - Exh Serv - Current - 4072900731	-	-	-	1	-	170	(150)	20
ABSA Bank - Treasury Account - 40-7373-1246	-	-	-	()	-	1	()	1
ABSA Bank - Convenco Account - 40-7373-3701	-	-	-	-	-	2	()	2
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	-	-	-	191	5.571	38,072	1,199	39,271
Investec Bank - (462097) 1008645	-	-	-	200	5.48	40,593	218	40,811
Nedgroup Money Market - (800167964) - 8319631	-	-	-	163	5.41	31,552	8,200	39,752
ABSA Bank - CTICC Money Market - 9316676360	-	-	-	114	6.61	17,712	22,089	39,801
Nedgroup Corp Money Market - (800167964) 8292731	-	-	-	183	5.46	39,881	(7,791)	32,090
ABSA Bank - CTICC East - Current - 4072900228	-	-	-	-	-	1	()	1
ABSA Bank - CTICC East - Call Deposit 4083941322	-	-	-	-	3.50	-	()	-
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	-	-	-	1	3.55	161	1	162
Nedbank - CTICC Main Current - 1151569623	-	-	-	1	-	8,556	(7,921)	635
Nedbank - CTICC Merchant Services - 11515696658	-	-	-	-	-	1	()	1
Nedbank - CTICC Payroll - 1151569666	-	-	-	-	-	56	(2)	54
Nedbank - CTICC East - 1151569674	-	-	-	-	-	35	()	35
Nedbank - CTICC E-Commerce - 1151569682	-	-	-	-	-	80	(79)	1
Nedbank - CTICC Daily Call Deposit Account - 037232511442	-	-	-	8	-	4	2,008	2,012
Other	-	-	-	-	-	-	-	-
Total investments				**866**		**177,181**	**17,957**	**195,138**

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	415	581	581	476	476	–		581
Sub Total - Board Members of Entities	**415**	**581**	**581**	**476**	**476**	**–**		**581**
% increase		**40.1%**	**40.1%**					**40.1%**
Senior Managers of Entities								
Basic Salaries	8,884	9,595	9,595	8,795	8,795	–	-	9,595
Sub Total - Senior Managers of Entities	**8,884**	**9,595**	**9,595**	**8,795**	**8,795**	**–**	**-**	**9,595**
% increase		**8.0%**	**8.0%**					**8.0%**
Other Staff of Entities								
Basic Salaries	55,370	80,057	70,250	60,572	60,791	(220)	-0.4%	70,250
Sub Total - Other Staff of Entities	**55,370**	**80,057**	**70,250**	**60,572**	**60,791**	**(220)**	**-0.4%**	**70,250**
% increase		**44.6%**	**26.9%**					**26.9%**
Total Municipal Entities remuneration	**64,669**	**90,233**	**80,426**	**69,843**	**70,063**	**(220)**	**-0.3%**	**80,426**
Unpaid salary, allowances & benefits in arrears	–	–	–	–	–	–	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source															
Rental of facilities and equipment	8,922	10,667	15,340	13,313	12,164	1,636	6,446	13,532	3,795	1,346	2,076	12,084	101,322	115,960	123,192
Interest earned - external investments	1,139	1,040	1,052	1,092	1,348	1,014	1,770	1,469	1,593	1,634	866	(155)	13,861	8,075	8,560
Other revenue	11,944	8,894	17,881	19,951	17,960	2,162	3,891	13,893	5,210	699	867	(3,410)	99,942	96,087	102,045
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	**22,004**	**20,601**	**34,273**	**34,356**	**31,472**	**4,811**	**12,107**	**28,893**	**10,599**	**3,680**	**3,808**	**8,520**	**215,125**	**220,122**	**233,796**
Employee related costs															
Employee related costs	6,070	5,713	6,769	6,242	6,450	5,730	5,377	6,725	6,894	6,782	6,615	7,081	76,448	90,325	96,419
Remuneration of Board Members	–	–	113	–	–	204	–	8	150	–	–	145	621	581	610
Debt impairment	–	–	–	(425)	–	–	–	–	–	–	–	350	(75)	300	300
Depreciation & asset impairment	4,132	4,132	4,132	7,266	4,920	4,950	4,950	4,950	4,973	4,995	4,967	134,554	188,922	54,499	52,319
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	2,934	2,949	3,141	4,637	4,063	1,170	1,613	3,875	545	34	3	883	25,847	28,276	30,035
Contracted services	4,620	6,191	5,050	5,747	5,277	4,359	4,101	4,646	6,620	2,482	2,086	6,164	57,342	61,462	65,156
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	5,721	5,827	4,736	7,298	5,637	6,249	4,873	5,695	5,148	2,815	3,913	6,738	64,650	76,608	82,188
Loss on disposal of PPE	–	–	–	108	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	**23,477**	**24,811**	**23,941**	**30,872**	**26,348**	**22,661**	**20,915**	**25,899**	**24,331**	**17,107**	**17,584**	**155,915**	**413,754**	**312,051**	**327,028**

Table continues on next page.

City of Cape Town: FMR - Annexure A (May 2020)

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure															
Capital assets	227	507	490	5,589	575	4,689	6,690	6,690	2,441	3,302	3,302	25,265	59,767	75,483	74,894
Total capital expenditure	**227**	**507**	**490**	**5,589**	**575**	**4,689**	**6,690**	**6,690**	**2,441**	**3,302**	**3,302**	**25,265**	**59,767**	**75,483**	**74,894**
Cash flow															
Other Revenue	15,290	18,350	23,759	25,730	24,423	16,348	20,140	33,514	12,492	16,934	36,264	(41,981)	201,264	212,047	225,236
Grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest	1,139	1,040	1,052	1,092	1,348	1,014	1,770	1,469	1,593	1,634	866	(155)	13,861	8,075	8,560
Suppliers, employees and other	(35,328)	(20,549)	(20,061)	(29,219)	(22,176)	(6,627)	(44,855)	(22,321)	(24,481)	(18,868)	(20,839)	85,515	(179,810)	(157,261)	(293,122)
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(18,899)**	**(1,160)**	**4,750**	**(2,397)**	**3,595**	**10,735**	**(22,945)**	**12,662**	**(10,396)**	**(300)**	**16,291**	**43,379**	**35,315**	**62,861**	**(59,325)**
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital assets	7,514	3,614	3,642	1,689	736	(1,779)	2,543	300	2,533	(2,332)	1,666	(79,892)	(59,767)	(75,483)	(74,894)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**7,514**	**3,614**	**3,642**	**1,689**	**736**	**(1,779)**	**2,543**	**300**	**2,533**	**(2,332)**	**1,666**	**(79,892)**	**(59,767)**	**(75,483)**	**(74,894)**
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	**(11,384)**	**2,454**	**8,392**	**(708)**	**4,331**	**8,956**	**(20,403)**	**12,962**	**(7,864)**	**(2,632)**	**17,957**	**(36,513)**	**(24,452)**	**(12,622)**	**(134,219)**

Table SF8a Entity capital expenditure on new assets by asset class

Description R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	**42,870**	**9,700**	**24,320**	**25,144**	**22,293**	**2,851**	**12.8%**	**24,320**
Operational Buildings	42,870	9,700	24,320	25,144	22,293	2,851	12.8%	24,320
Municipal Offices	*42,870*	*9,700*	*24,320*	*25,144*	*22,293*	*2,851*	*12.8%*	*24,320*
Computer Equipment	**14,028**	**4,600**	**5,468**	**5,178**	**5,012**	**166**	**3.3%**	**5,468**
Computer Equipment	14,028	4,600	5,468	5,178	5,012	166	3.3%	5,468
Furniture and Office Equipment	**5,797**	**455**	**2,255**	**2,599**	**2,067**	**532**	**25.7%**	**2,255**
Furniture and Office Equipment	5,797	455	2,255	2,599	2,067	532	25.7%	2,255
Machinery and Equipment	**1,340**	**481**	**481**	**850**	**441**	**409**	**92.8%**	**481**
Machinery and Equipment	1,340	481	481	850	441	409	92.8%	481
Total Capital Expenditure on new assets	**64,035**	**15,236**	**32,523**	**33,771**	**29,813**	**3,958**	**13.3%**	**32,523**

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

Description R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	**521**	**12,750**	**12,750**	**471**	**11,688**	**(11,216)**	**-96.0%**	**12,750**
Operational Buildings	521	12,750	12,750	471	11,688	(11,216)	-96.0%	12,750
Municipal Offices	*521*	*12,750*	*12,750*	*471*	*11,688*	*(11,216)*	-96.0%	*12,750*
Computer Equipment	**1,531**	**12,451**	**12,451**	**–**	**11,413**	**(11,413)**	**-100.0%**	**12,451**
Computer Equipment	1,531	12,451	12,451	–	11,413	(11,413)	-100.0%	12,451
Furniture and Office Equipment	**–**	**1,175**	**1,175**	**–**	**1,077**	**(1,077)**	**-100.0%**	**1,175**
Furniture and Office Equipment	–	1,175	1,175	–	1,077	(1,077)	-100.0%	1,175
Machinery and Equipment	**–**	**867**	**867**	**–**	**795**	**(795)**	**-100.0%**	**867**
Machinery and Equipment	–	867	867	–	795	(795)	-100.0%	867
Total Capital Expenditure on renewal of existing assets	**2,052**	**27,243**	**27,243**	**471**	**24,973**	**(24,502)**	**-98.1%**	**27,243**

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	**14,681**	**17,003**	**17,070**	**15,245**	**15,586**	**(341)**	**-2.2%**	**17,070**
Operational Buildings	14,681	17,003	17,070	15,245	15,586	(341)	-2.2%	17,070
Municipal Offices	*14,681*	*17,003*	*17,070*	*15,245*	*15,586*	*(341)*	*-2.2%*	*17,070*
Total Repairs and Maintenance Expenditure	**14,681**	**17,003**	**17,070**	**15,245**	**15,586**	**(341)**	**-2.2%**	**17,070**

Table SF8d Entity depreciation by asset class

Description R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Other assets	**54,123**	**50,164**	**57,946**	**54,368**	**53,585**	**782**	**1.5%**	**57,946**
Operational Buildings	54,123	50,164	57,946	54,368	53,585	782	**1.5%**	57,946
Municipal Offices	54,123	50,164	57,946	54,368	53,585	782	1.5%	57,946
Total Depreciation	**54,123**	**50,164**	**57,946**	**54,368**	**53,585**	**782**	**1.5%**	**57,946**

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

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Investment revenue	–	–	–	1	–	1	100.0%	–
Transfers recognised - operational	55,120	71,346	71,346	46,724	61,589	(14,865)	-24.1%	71,346
Other own revenue	24,558	22,921	16,668	16,738	16,668	71	0.4%	16,668
Total Revenue (excluding capital transfers and contributions)	**79,678**	**94,267**	**88,014**	**63,463**	**78,256**	**(14,794)**	**-18.9%**	**88,014**
Employee costs	–	–	–	–	–	–	-	–
Remuneration of Board Members	320	739	400	204	230	(27)	-11.6%	400
Depreciation and asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Materials and bulk purchases	445	1,354	645	685	645	40	6.2%	645
Transfers and grants	–	–	–	–	–	–	-	–
Other expenditure	78,912	92,174	86,969	62,574	77,381	(14,807)	-19.1%	86,969
Total Expenditure	**79,678**	**94,267**	**88,014**	**63,463**	**78,257**	**(14,794)**	**-18.9%**	**88,014**
Surplus/(Deficit)	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-**	**–**
Transfers recognised - capital	–	–	–	–	–	–	-	–
Contributions & Contributed assets	–	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-**	**–**
Taxation	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-**	**–**
Financial position								
Total current assets	3,948	9,616	4,195	34				4,195
Total non current assets	–	–	–	–				–
Total current liabilities	3,948	9,616	4,195	34				4,195
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	–	–	–	–				–
Cash flows								
Net cash from (used) operating	11	3,771	(5,836)	(11)	–	(11)	-100.0%	(5,836)
Net cash from (used) investing	–	–	–	–	–	–	-	–
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**11**	**9,617**	**10**	**(0)**	**5,846**	**(5,846)**	**-100.0%**	**10**

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

Description R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	–	–	–	–	–	–	-	–
Service charges - electricity revenue	–	–	–	–	–	–	-	–
Service charges - water revenue	–	–	–	–	–	–	-	–
Service charges - sanitation revenue	–	–	–	–	–	–	-	–
Service charges - refuse revenue	–	–	–	–	–	–	-	–
Rental of facilities and equipment	22,126	16,071	16,630	16,701	16,630	70	0.4%	16,630
Interest earned - external investments	–	–	–	1	–	1	100.0%	–
Interest earned - outstanding debtors	–	–	–	–	–	–	-	–
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	–	–	–	–	–	–	-	–
Licences and permits	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Transfers and subsidies	55,120	71,346	71,346	46,724	61,589	(14,865)	-24.1%	71,346
Other revenue	2,432	6,850	37	38	37	0	0.8%	37
Gains on disposal of PPE	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**79,678**	**94,267**	**88,014**	**63,463**	**78,256**	**(14,794)**	**-18.9%**	**88,014**
Expenditure By Type								
Employee related costs	–	–	–	–	–	–	-	–
Remuneration of Directors	320	739	400	204	230	(27)	-11.6%	400
Debt impairment	–	–	–	–	–	–	-	–
Depreciation & asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases	–	–	–	–	–	–	-	–
Other materials	445	1,354	645	685	645	40	6.2%	645
Contracted services	58,828	73,100	67,182	49,538	60,403	(10,865)	-18.0%	67,182
Transfers and subsidies	–	–	–	–	–	–	-	–
Other expenditure	20,084	19,074	19,787	13,036	16,978	(3,942)	-23.2%	19,787
Loss on disposal of PPE	–	–	–	–	–	–	-	–
Total Expenditure	**79,678**	**94,267**	**88,014**	**63,463**	**78,257**	**(14,794)**	**-18.9%**	**88,014**
Surplus/(Deficit)	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-88.3%**	**–**
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 Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	-	–
Surplus/(Deficit) before taxation	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-88.3%**	**–**
Taxation	–	–	–	–	–	–	-	–
Surplus/(Deficit) for the year	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**		**–**

Table F4 Monthly Budget Statement – Financial Position

Vote Description R thousands	2018/19	Current Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	11	9,616	10	–	10
Call investment deposits	–	–	–	–	–
Consumer debtors	772	–	–	34	–
Other debtors	3,165	–	4,185	–	4,185
Current portion of long-term receivables	–	–	–	–	–
Inventory	–	–	–	–	–
Total current assets	**3,948**	**9,616**	**4,195**	**34**	**4,195**
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	**–**	**–**	**–**	**–**	**–**
TOTAL ASSETS	**3,948**	**9,616**	**4,195**	**34**	**4,195**
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables	3,948	9,616	4,195	34	4,195
Provisions	–	–	–	–	–
Total current liabilities	**3,948**	**9,616**	**4,195**	**34**	**4,195**
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**3,948**	**9,616**	**4,195**	**34**	**4,195**
NET ASSETS	**(0)**	**–**	**–**	**–**	**–**
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	–	–	–	–	–
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**–**	**–**	**–**	**–**	**–**

Table F5 Monthly Budget Statement – Cash Flow

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Other revenue	22,180	22,921	16,668	16,739	16,668	71	0.4%	16,668
Government - operating	55,120	71,346	71,346	46,724	61,589	(14,865)	-24.1%	71,346
Government - capital	–	–	–	–	–	–	-	–
Interest	–	–	–	–	–	–	-	–
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(77,289)	(90,496)	(93,850)	(63,474)	(78,256)	14,783	-18.9%	(93,850)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**11**	**3,771**	**(5,836)**	**(11)**	**–**	**(11)**		**(5,836)**
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	**11**	**3,771**	**(5,836)**	**(11)**	**–**	**(11)**	**-100.0%**	**(5,836)**
Cash/cash equivalents at the year begin:	(0)	5,846	5,846	11	5,846	(5,835)	-99.8%	5,846
Cash/cash equivalents at the year end:	11	9,617	10	(0)	5,846	(5,846)	-100.0%	10

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN STADIUM

Table SF1 Entity Material variance explanation

Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items			
Rental of facilities and equipment	70	A client for the Cape Town Cycle Tour (a City-sponsored event) was overcharged by R88 200 and refunded in the month under review. The entity recevied some income for assisting with the repatriation of tourists from the USA, UK, Netherlands and Italy.	No remedial action required.
Transfers and subsidies	(14,865)	The variance is due to the YTD expenditure being significantly lower than anticipated.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	0	-	-
Expenditure items			
Remuneration of Directors	(27)	Board meetings takes place on a quarterly basis. The saving arose due to board meetings concluding sooner than anticipated.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	40	The over expenditure is mainly due to an increase in the need for fuel for generators as a result of the load-shedding experienced in recent months.	Funds will be allocated to other materials from savings realised in other expenditure categories.
Contracted services	(10,865)	All staff have not yet been appointed and it is envisaged that the budget will not be realised by year end. Expenditure on Contracted Services - R&M is also below budget, however, it is envisaged that the budget will be spent in full by year end.	Budget on Contracted Services - R&M will be achieved by 30 June 2020.
Other expenditure	(3,942)	The saving is due to improved cost management on general expenditure.	No remedial action required.
Cash flow items			
Other revenue	71	A client for the Cape Town Cycle Tour (a City-sponsored event) was overcharged by R88 200 and refunded in the month under review. The entity recevied some income for assisting with the repatriation of tourists from the USA, UK, Netherlands and Italy.	No remedial action required.
Government - operating	(14,865)	The variance is due to the YTD expenditure being significantly lower than anticipated.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	14,783	Fewer payments were made, due to significant cost savings as outlined above.	No remedial action required.

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	320	739	400	204	230	(27)	-11.6%	400
Sub Total - Board Members of Entities	**320**	**739**	**400**	**204**	**230**	**(27)**	**-11.6%**	**400**
% increase		**130.9%**	**25.0%**					**25.0%**
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	**320**	**739**	**400**	**204**	**230**	**(27)**	**-11.6%**	**400**
Unpaid salary, allowances & benefits in arrears	–	–	–	–	–	–	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	820	238	1,736	1,273	1,307	6,124	3,234	598	506	902	(38)	(70)	16,630	16,958	23,440
Transfers and subsidies	319	4,212	2,776	6,049	6,308	(1,456)	5,561	4,572	7,951	4,733	5,700	24,622	71,346	69,971	65,496
Other revenue	6	9	2	8	23	1	4	2	(17)	–	0	(1)	37	7,566	8,354
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	**1,145**	**4,459**	**4,514**	**7,329**	**7,638**	**4,669**	**8,799**	**5,172**	**8,440**	**5,636**	**5,663**	**24,551**	**88,014**	**94,495**	**97,290**
Expenditure By Type															
Employee related costs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Remuneration of Board Members	–	–	–	74	–	–	57	–	–	73	–	196	400	776	823
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	13	59	11	125	16	60	175	38	156	–	32	(40)	645	1,428	1,514
Contracted services	1,116	3,105	3,518	5,541	6,161	3,308	6,780	3,977	6,895	3,802	5,333	17,644	67,182	74,150	75,798
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	15	1,294	984	1,590	1,461	1,300	1,788	1,156	1,389	1,761	297	6,750	19,787	18,141	19,156
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	**1,145**	**4,459**	**4,514**	**7,329**	**7,638**	**4,669**	**8,799**	**5,172**	**8,440**	**5,636**	**5,663**	**24,551**	**88,014**	**94,495**	**97,290**

Table continues on next page.

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total capital expenditure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash flow															
Ratepayers and other	827	247	1,738	1,281	1,330	6,125	3,238	599	489	902	(37)	(71)	16,668	24,524	31,794
Grants	319	4,212	2,776	6,049	6,308	(1,456)	5,561	4,572	7,951	4,733	5,700	24,622	71,346	69,971	65,496
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suppliers, employees and other	(1,145)	(4,459)	(4,514)	(7,329)	(7,638)	(4,669)	(8,799)	(5,172)	(8,440)	(5,636)	(5,674)	(30,376)	(93,850)	(91,660)	(95,344)
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(11)**	**(5,825)**	**(5,836)**	**2,835**	**1,946**
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	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(11)**	**(5,825)**	**(5,836)**	**2,835**	**1,946**

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	**22,765**	**23,698**	**24,981**	**17,792**	**22,899**	**(5,107)**	**-22.3%**	**24,981**
Sport and Recreation Facilities	22,765	23,698	24,981	17,792	22,899	(5,107)	-22.3%	24,981
Outdoor Facilities	22,765	*23,698*	24,981	17,792	22,899	(5,107)	-22.3%	24,981
Total Repairs and Maintenance Expenditure	**22,765**	**23,698**	**24,981**	**17,792**	**22,899**	**(5,107)**	**-22.3%**	**24,981**

QUALITY CERTIFICATE

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

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

for the month of **May of 2020** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

Print name --

Municipal Manager of City of Cape Town (CPT)

Digitally signed by
Lungelo Mbandazayo
Date: 2020.06.11
09:40:00 +02'00'

Signature --

Date --

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11 June 2020

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Taubie Motlhabane**, the Accounting Officer of Cape Town International Convention Centre Company SOC Ltd (RF), hereby certify that the monthly budget statement for the month of **May 2020** 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 ______________ Date 11 June 2020

Print name T. Taubie Motlhabane

Title: **Accounting Officer**

Signature ______________ Date 11 June 2020

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

CAPE TOWN STADIUM (RF)

CAPE TOWN STADIUM

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

09 June 2020

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 **May 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

F Parker Digitally signed by F Parker Date: 2020.06.09 08:29:04 +02'00'

Print name: **Fairoza Parker**

Title: **Chief Financial Officer**

Lesley de Reuck Digitally signed by Lesley de Reuck Date: 2020.06.09 08:30:36 +02'00'

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

MAY (2020 M11)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

May 2020

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
City Health	1,401,330,898	236,494,440	-11,875,852	1,625,949,487	1,181,755,759	212,209,723	-10,835,827	1,383,129,656	1,164,797,383	204,982,314	-10,247,493	1,359,532,205	-23,597,451
Finance: CM & H	3,337,621	6,345,442	-9,516,504	166,559	2,897,362	5,672,894	-8,425,671	144,585	1,905,421	5,100,683	-7,006,102	2	-144,583
HR Business Partner: CM & H	5,988,341	7,840,071	-13,526,095	302,317	5,431,328	7,010,308	-12,202,970	238,667	4,273,851	6,301,088	-10,574,941	-2	-238,669
Library & Information Services	485,032,299	116,554,680	-5,888,170	595,698,809	432,718,631	103,971,541	-5,374,933	531,315,239	411,351,511	99,775,280	-5,465,014	505,661,776	-25,653,462
Management: Community Services & Health	10,805,499	134,167,471	-153,932,108	-8,959,139	9,635,752	119,837,872	-137,763,603	-8,289,980	5,125,916	117,468,407	-122,594,323	0	8,289,980
Planning & Development & PMO	38,430,380	61,510,786	-85,272,167	14,668,999	31,350,773	55,099,969	-76,126,597	10,324,146	28,580,265	49,338,113	-68,739,938	9,178,440	-1,145,706
Recreation & Parks	1,587,673,104	1,710,002,818	-1,143,626,537	2,154,049,385	1,292,833,186	1,481,942,360	-972,120,483	1,802,655,063	1,315,852,695	1,199,900,332	-654,921,296	1,860,831,730	58,176,668
Social Development & ECD	320,045,257	332,261,362	-177,843,687	474,462,932	255,261,316	278,052,219	-139,813,206	393,500,329	230,919,095	272,002,708	-146,894,400	356,027,402	-37,472,927
Support Services: CM & H	13,385,565	18,503,903	-31,121,485	767,983	12,139,950	16,579,419	-28,022,004	697,366	9,399,771	14,884,261	-24,250,173	33,859	-663,507
Community Services & Health	**3,866,028,963**	**2,623,680,973**	**-1,632,602,606**	**4,857,107,330**	**3,224,024,058**	**2,280,376,305**	**-1,390,685,293**	**4,113,715,070**	**3,172,205,907**	**1,969,753,186**	**-1,050,693,681**	**4,091,265,412**	**-22,449,658**
Communications	75,939,079	34,060,117	-98,743,081	11,256,115	64,286,831	30,601,219	-89,214,764	5,673,287	71,949,630	30,176,138	-92,585,441	9,540,327	3,867,040
Corp Project Programme & Portfolio Mngmt	98,963,077	14,601,752	-79,663,538	33,901,290	61,120,719	13,172,732	-81,370,349	-7,076,899	77,283,157	9,952,369	-52,545,224	34,690,302	41,767,200
Customer Relations	75,863,195	23,634,100	-94,455,094	5,042,201	69,129,022	21,020,984	-86,127,482	4,022,525	67,610,823	22,491,009	-89,672,104	429,728	-3,592,797
Executive & Council Support	59,268,402	46,312,758	-107,578,907	-1,997,747	52,795,705	41,474,488	-95,697,424	-1,427,231	49,235,117	36,321,050	-86,470,456	-914,289	512,942
Finance: CS	7,835,606	2,139,558	-9,740,243	234,921	6,793,430	1,894,812	-8,646,229	42,013	4,576,188	1,810,592	-5,978,932	407,849	365,836
HR Business Partner: CS	3,557,555	1,265,570	-4,364,221	458,905	3,146,779	1,122,889	-3,949,958	319,710	2,592,828	965,833	-3,558,661	0	-319,710
Human Resources	310,667,625	80,140,448	-311,660,862	79,147,211	277,444,684	72,087,012	-280,174,019	69,357,677	302,153,916	59,462,771	-281,412,689	80,203,998	10,846,320
Information & Knowledge Management	49,590,148	24,449,174	-56,387,969	17,651,352	42,019,629	21,884,857	-50,225,332	13,679,154	40,769,084	18,148,218	-48,325,372	10,591,930	-3,087,225
Information Systems & Technology	942,927,565	808,872,597	-1,462,939,998	288,860,163	781,542,704	713,206,456	-1,302,964,846	191,784,314	778,885,213	713,262,120	-1,299,329,365	192,817,968	1,033,654
Legal Services	138,729,953	90,484,828	-225,610,650	3,604,131	125,041,634	81,721,075	-204,659,427	2,103,282	125,215,631	84,494,750	-209,710,415	-34	-2,103,316
Management: Corporate Services	15,500,133	78,381,072	-93,707,440	173,765	7,156,703	70,906,457	-82,056,315	-3,993,154	8,800,532	66,853,908	-73,847,746	1,806,694	5,799,848
Organisational Effectiveness &Innovation	48,048,927	16,114,439	-45,632,751	18,530,616	41,606,602	14,165,131	-40,816,338	14,955,395	39,315,718	12,983,679	-40,064,665	12,234,733	-2,720,662
Organisational Performance Management	33,626,207	15,540,281	-24,213,510	24,952,978	23,422,080	13,753,416	-21,056,718	16,118,778	22,713,467	12,545,662	-18,729,218	16,529,911	411,133
Organisational Policy & Planning	41,006,430	17,892,606	-42,180,485	16,718,551	37,138,716	15,810,943	-38,213,424	14,736,235	33,688,231	14,159,115	-35,545,283	12,302,064	-2,434,172
Support Services: CS	3,422,179	1,691,319	-4,042,734	1,070,764	3,076,674	1,494,386	-3,671,957	899,104	3,161,551	1,390,942	-3,791,021	761,473	-137,631
Resilience	3,588,519	11,125,928	0	14,714,448	3,290,117	9,800,658	0	13,090,774	4,300,971	8,514,610	0	12,815,581	-275,193
Corporate Services	**1,908,534,602**	**1,266,706,547**	**-2,660,921,483**	**514,319,666**	**1,599,012,031**	**1,124,117,516**	**-2,388,844,581**	**334,284,965**	**1,632,252,056**	**1,093,532,769**	**-2,341,566,592**	**384,218,233**	**49,933,268**
Enterprise & Investment	231,484,967	36,934,081	-37,476,614	230,942,434	214,632,717	31,683,116	-32,439,964	213,875,868	194,792,053	28,790,394	-27,173,097	196,409,351	-17,466,518
Facilities Management	441,401,157	273,995,768	-319,378,721	396,018,204	373,257,613	244,288,451	-291,467,511	326,078,553	367,690,773	241,213,500	-301,052,164	307,852,109	-18,226,444
Finance: EO & AM	4,891,317	14,736,609	-19,363,757	264,169	4,515,542	12,263,214	-16,543,942	234,814	3,817,005	10,653,526	-14,470,532	0	-234,814
Fleet Management	376,505,252	147,314,616	-380,850,085	142,969,783	321,821,263	131,867,920	-345,541,323	108,147,859	313,141,182	129,832,148	-351,267,997	91,705,332	-16,442,527
HR Business Partner: EO & AM	6,030,144	14,221,607	-19,947,502	304,249	5,173,242	11,791,962	-16,704,191	261,013	2,714,029	10,451,028	-13,165,057	0	-261,013
Mgmt:Economic Opportunities & Asset Mngt	17,357,086	70,936,042	-95,694,403	-7,401,274	15,674,295	64,028,735	-79,194,242	508,787	8,743,975	61,226,975	-69,970,811	139	-508,648
Project Management Office: EO & AM	3,598	329,693	-331,991	1,300	3,298	288,642	-290,876	1,064	2,033,075	267,017	-2,300,092	0	-1,064
Property Management	248,569,641	67,071,013	-11,338,562	304,302,092	186,354,152	59,641,030	-10,377,558	235,617,624	168,192,376	57,795,177	-10,912,052	215,075,501	-20,542,123
Strategic Assets	95,009,966	35,866,323	-299,206	130,577,082	82,638,914	32,024,111	-299,206	114,363,819	82,645,628	31,055,294	-217,376	113,483,546	-880,273
Support Services: EO & AM	5,597,134	14,287,012	-19,628,373	255,774	5,089,528	11,858,713	-16,764,038	184,203	5,038,509	10,543,120	-15,580,974	655	-183,548
Economic Opportunities & Asset Managemnt	**1,426,850,263**	**675,692,765**	**-904,309,214**	**1,198,233,813**	**1,209,160,563**	**599,735,893**	**-809,622,851**	**999,273,605**	**1,148,808,605**	**581,828,181**	**-806,110,152**	**924,526,633**	**-74,746,973**
Electricity Generation & Distribution	12,709,753,841	3,380,813,562	-1,062,266,789	15,028,300,614	9,948,892,622	3,091,450,156	-976,849,742	12,063,493,036	9,751,399,656	2,894,974,949	-801,515,897	11,844,858,707	-218,634,329
Management: Energy & Climate Change	4,728,550	55,193,454	-59,403,448	518,556	3,955,439	50,228,993	-53,985,506	198,926	5,823,324	48,417,282	-54,240,557	49	-198,877
Sustainable Energy Markets	47,427,224	45,562,553	-4,835,072	88,154,704	43,034,133	41,296,889	-4,408,317	79,922,704	27,580,572	37,907,946	-2,551,090	62,937,427	-16,985,277
Energy & Climate Change	**12,761,909,615**	**3,481,569,569**	**-1,126,505,310**	**15,116,973,874**	**9,995,882,193**	**3,182,976,037**	**-1,035,243,564**	**12,143,614,666**	**9,784,803,552**	**2,981,300,177**	**-858,307,545**	**11,907,796,184**	**-235,818,482**
Budgets	1,110,725,791	3,487,748,428	-69,708,888	4,528,765,332	683,122,132	3,194,762,224	-59,842,023	3,818,042,333	690,292,710	3,230,768,840	-66,789,524	3,854,272,027	36,229,694
Cape Town Stadium	145,894,112	55,185,735	0	201,079,847	122,318,329	50,506,851	0	172,825,179	108,836,980	54,047,552	0	162,884,532	-9,940,647
Expenditure	49,111,006	27,020,186	-73,642,918	2,488,274	44,878,619	24,368,877	-67,295,128	1,952,367	43,510,530	27,550,627	-71,061,156	1	-1,952,366
Finance: Finance	4,423,666	5,812,981	-10,028,496	208,151	3,986,279	5,217,058	-9,055,440	147,897	3,783,757	6,229,792	-10,012,430	1,119	-146,778
Grant Funding	25,230,237	31,443,140	-28,758,895	27,914,482	22,924,247	28,481,405	-26,216,644	25,189,009	22,178,272	34,960,799	-31,178,156	25,960,914	771,906
HR Business Partner: Finance	6,550,119	1,078,989	-4,148,485	3,480,623	5,814,027	955,496	-3,660,595	3,108,928	5,010,042	1,000,487	-2,820,265	3,190,264	81,337
Management: Finance	4,593,848	64,336,485	-69,623,661	-693,328	3,859,360	58,355,171	-62,573,451	-358,920	3,365,108	72,418,289	-75,783,397	0	358,920
Revenue	574,933,812	385,917,172	-808,611,159	152,239,825	508,869,985	336,409,182	-712,737,707	132,541,459	484,101,186	400,316,192	-778,571,127	105,846,251	-26,695,208
Supply Chain Management	193,829,673	156,216,688	-338,176,068	11,870,293	167,919,295	139,458,077	-302,522,599	4,854,772	147,334,242	114,333,286	-261,468,275	199,253	-4,655,520
Support Services: Finance	2,955,133	6,906,413	-9,687,023	174,523	2,700,905	6,217,687	-8,784,996	133,596	2,078,811	7,228,491	-9,306,781	521	-133,075
Treasury Services	1,400,545,836	48,756,857	-122,182,925	1,327,119,768	916,348,543	44,131,700	-104,685,236	855,795,007	979,598,338	47,193,934	-112,314,229	914,478,043	58,683,035
Valuations	121,673,964	19,093,846	-137,050,744	3,717,065	104,459,509	17,190,674	-118,558,240	3,091,943	93,368,684	18,887,695	-112,255,123	1,256	-3,090,687
Finance	**3,640,467,198**	**4,289,516,921**	**-1,671,619,263**	**6,258,364,856**	**2,587,201,230**	**3,906,054,399**	**-1,475,932,060**	**5,017,323,570**	**2,583,458,659**	**4,014,935,985**	**-1,531,560,464**	**5,066,834,181**	**49,510,611**
Finance: HS	8,345,781	1,720,021	-10,285,001	-219,199	7,608,443	1,541,065	-9,346,976	-197,469	14,750,614	1,754,885	-16,505,409	90	197,559
Housing Development	948,027,903	80,133,363	0	1,028,161,266	743,286,703	71,909,472	0	815,196,175	771,058,654	68,762,760	0	839,821,414	24,625,239
HR Business Partner: HS	418,007	589,086	-988,190	18,903	18,007	519,969	-539,046	-1,069	5,353,503	476,937	-5,830,440	0	1,069
Informal Settlements	390,975,728	183,188,237	-87,465,562	486,698,403	287,341,172	165,919,082	-79,034,032	374,226,222	187,863,555	124,298,888	-54,987,498	257,174,946	-117,051,276
Management: Human Settlements	7,089,034	76,951,760	-93,408,458	-9,367,664	4,654,285	69,491,272	-83,884,685	-9,739,128	3,600,399	66,422,060	-70,022,458	0	9,739,129
Operational Policy & Planning	315,306,176	62,993,731	0	378,299,907	181,318,148	57,183,665	0	238,501,813	199,681,880	56,388,685	0	256,070,565	17,568,752
Project Management Office: HS	6,267,597	582,534	-6,536,764	313,367	5,645,277	514,004	-5,875,253	284,028	4,432,594	475,121	-4,907,714	0	-284,027
Public Housing	410,348,123	543,780,784	-169,533,319	784,595,588	339,052,939	491,986,676	-150,331,795	680,707,820	278,191,610	376,749,952	-42,237,305	612,704,256	-68,003,563
Support Services: HS	153,305	637,404	-815,398	-24,688	142,889	564,479	-728,937	-21,569	7,517,227	519,451	-8,036,678	0	21,569
Human Settlements	**2,086,931,656**	**950,576,919**	**-369,032,693**	**2,668,475,881**	**1,569,067,862**	**859,629,684**	**-329,740,725**	**2,098,956,822**	**1,472,450,035**	**695,848,738**	**-202,527,502**	**1,965,771,272**	**-133,185,550**

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

May 2020

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Legal Compliance	12,183,631	3,319,646	-14,893,138	610,140	11,189,398	3,020,483	-13,674,405	535,476	10,814,964	1,953,257	-12,768,173	48	-535,428
Management: City Manager	26,362,038	58,503,911	-83,535,460	1,330,489	25,134,613	55,056,145	-78,960,178	1,230,580	37,126,099	45,910,120	-83,036,190	29	-1,230,551
Office of the Mayor	79,227,667	65,810,033	-126,972,235	18,065,465	63,032,635	58,729,901	-112,296,266	9,466,270	43,918,657	54,210,838	-85,749,703	12,379,792	2,913,522
Probity	125,963,205	38,319,012	-158,736,995	5,545,223	111,307,599	33,962,825	-139,396,000	5,874,425	108,881,352	29,803,088	-138,683,073	1,367	-5,873,058
Support Services: CM	3,543,774	755,383	-4,401,888	-102,730	2,921,540	678,865	-3,698,101	-97,695	3,182,688	432,645	-3,615,333	0	97,695
Office of the City Manager	**247,280,315**	**166,707,986**	**-388,539,715**	**25,448,586**	**213,585,785**	**151,448,219**	**-348,024,949**	**17,009,055**	**203,923,760**	**132,309,948**	**-323,852,472**	**12,381,236**	**-4,627,819**
Disaster Management Risk Centre	158,798,602	71,460,013	-246,980	230,011,635	133,352,060	55,446,686	-204,349	188,594,397	99,173,744	52,283,368	-93,892	151,363,220	-37,231,176
Events	80,629,796	48,300,827	-4,697,617	124,233,006	70,078,057	34,440,708	-4,188,942	100,329,824	66,703,295	34,712,800	-4,138,133	97,277,962	-3,051,862
Finance: S&S	5,958,433	828,812	-6,489,223	298,022	5,532,526	736,135	-6,004,395	264,265	7,190,404	761,134	-7,951,538	0	-264,265
Fire Services	652,691,225	358,473,022	-98,829,842	912,334,405	577,521,593	297,733,090	-80,890,570	794,364,112	587,085,591	296,539,515	-83,844,416	799,780,690	5,416,578
HR Business Partner: S&S	4,362,510	585,078	-4,711,850	235,738	4,005,958	516,914	-4,307,283	215,588	3,201,769	510,836	-3,712,605	0	-215,588
Law Enforcement, Traffic & Coordination	2,181,235,979	368,416,058	-22,597,424	2,527,054,613	1,939,979,520	324,493,403	-20,715,200	2,243,757,723	1,967,709,201	344,272,176	-20,760,638	2,291,220,738	47,463,015
Management: Safety & Security	86,665,732	123,457,647	-203,723,819	6,399,560	53,929,872	110,681,641	-129,012,989	35,598,524	18,731,822	108,616,958	-127,346,738	2,042	-35,596,483
Metropolitan Police Services	470,101,734	138,388,108	-7,147,347	601,342,495	393,658,789	116,254,346	-5,893,647	504,019,488	398,033,761	126,815,810	-11,253,581	513,595,990	9,576,502
Project Management Office: S&S	2,225,888	414,230	0	2,640,118	2,040,398	363,979	0	2,404,376	0	250,475	0	250,475	-2,153,901
Public Emergency Communications Centre	43,373,042	45,281,975	-86,698,791	1,956,226	39,571,357	31,746,495	-69,803,988	1,513,864	39,925,890	32,346,380	-72,253,193	19,077	-1,494,787
Support Services: S&S	16,780,880	2,865,517	-18,711,928	934,470	15,287,126	2,544,176	-17,076,738	754,565	16,984,430	2,583,824	-19,222,797	345,458	-409,107
Safety & Security	**3,702,823,821**	**1,158,471,288**	**-453,854,820**	**4,407,440,289**	**3,234,957,256**	**974,957,572**	**-338,098,101**	**3,871,816,727**	**3,204,739,908**	**999,693,276**	**-350,577,530**	**3,853,855,653**	**-17,961,074**
Development Management	289,215,356	75,034,986	0	364,250,342	262,429,876	67,338,333	0	329,768,209	261,472,348	68,416,489	0	329,888,837	120,628
Environmental Management	270,549,525	88,629,467	-368,434	358,810,558	231,767,455	79,725,333	-340,764	311,152,024	222,924,733	75,714,646	-80,395	298,558,984	-12,593,040
Finance: SP & E	10,115,810	1,209,811	-21,912,229	-10,586,608	8,187,287	1,069,786	-19,242,962	-9,985,888	7,699,952	1,082,213	-8,782,165	0	9,985,888
HR Business Partner: SP & E	2,383,379	791,652	-3,055,300	119,730	2,182,681	700,976	-2,774,070	109,586	1,763,652	639,540	-2,403,192	0	-109,586
Managmnt: Spatial Planning & Environment	6,094,430	66,599,697	-72,385,697	308,429	5,235,541	60,341,279	-65,311,696	265,124	6,055,074	56,988,667	-63,043,740	0	-265,124
Project Management Office: SP & E	3,061,827	802,962	-3,711,893	152,896	2,784,044	711,370	-3,374,590	120,824	3,387,756	651,969	-4,039,725	0	-120,824
Support Services: SP & E	152,420	794,745	-938,787	8,379	84,704	703,918	-783,729	4,893	2,257,412	640,595	-2,898,007	0	-4,893
Urban Catalytic Investment	33,351,179	27,573,023	0	60,924,202	21,419,672	24,714,882	0	46,134,554	24,000,100	22,013,857	-183,809	45,830,148	-304,406
Urban Planning & Design	71,062,770	44,046,991	0	115,109,761	63,861,069	39,675,857	0	103,536,925	61,874,268	37,086,000	0	98,960,268	-4,576,658
Spatial Planning & Environment	**685,986,698**	**305,483,334**	**-102,372,340**	**889,097,691**	**597,952,330**	**274,981,734**	**-91,827,810**	**781,106,254**	**591,435,293**	**263,233,978**	**-81,431,033**	**773,238,238**	**-7,868,016**
Business Enablement	119,609,397	73,167,593	-135,967,518	56,809,471	101,017,299	66,919,578	-121,038,020	46,898,857	84,099,790	61,590,666	-102,134,541	43,555,916	-3,342,941
Finance: Transport	24,497,621	48,323,671	-56,476,451	16,344,841	22,326,448	43,656,532	-57,945,295	8,037,685	13,653,226	38,938,152	-46,864,610	5,726,767	-2,310,917
Infrastructure Implementation	752,779,074	141,974,667	-85,982,604	808,771,138	317,374,462	130,120,868	-78,533,519	368,961,811	322,924,624	136,138,249	-84,329,897	374,732,976	5,771,164
Management: Transport	31,028,055	256,822,565	-287,985,886	-135,266	26,960,299	231,519,201	-259,416,984	-937,484	19,794,818	215,678,566	-235,473,384	0	937,485
Network Management	238,305,884	75,058,769	-72,124	313,292,530	182,636,227	68,404,797	-72,124	250,968,900	188,189,545	61,862,983	-72,124	249,980,404	-988,496
Project Management Office: Transport	-1,360,510	12,943,831	0	11,583,321	3,336,199	12,416,314	0	15,752,513	2,503,525	10,520,609	0	13,024,133	-2,728,380
Public Transport Operations	1,130,439,546	166,206,833	-80,728,432	1,215,917,948	887,802,535	147,525,349	-69,253,673	966,074,211	852,962,531	136,243,266	-62,268,225	926,937,571	-39,136,640
Public Transport Regulations	55,911,309	36,068,667	0	91,979,976	50,023,944	33,192,206	0	83,216,150	43,382,976	33,098,119	0	76,481,095	-6,735,056
Roads Infrastructure & Management	1,267,881,634	377,138,884	0	1,645,020,518	1,095,708,142	340,971,476	0	1,436,679,618	1,080,820,011	301,286,057	0	1,382,106,068	-54,573,550
Transport Planning	95,756,593	45,075,297	-26,688,525	114,143,365	82,854,932	41,173,510	-24,401,773	99,626,670	83,606,988	34,933,141	-27,504,439	91,035,690	-8,590,980
Transport	**3,714,848,603**	**1,232,780,778**	**-673,901,539**	**4,273,727,842**	**2,770,040,486**	**1,115,899,831**	**-610,661,387**	**3,275,278,931**	**2,691,938,034**	**1,030,289,806**	**-558,647,220**	**3,163,580,620**	**-111,698,310**
Area Central	49,445,821	68,541,696	-101,813,309	16,174,207	37,149,756	59,939,490	-85,428,368	11,660,879	42,256,466	53,398,019	-82,290,871	13,363,614	1,702,735
Area East	42,417,316	61,410,815	-85,839,373	17,988,758	30,474,032	52,978,122	-71,591,748	11,860,406	34,068,444	45,836,371	-66,377,833	13,526,982	1,666,576
Area North	44,274,182	64,491,925	-88,415,753	20,350,355	36,356,132	55,807,713	-76,142,406	16,021,439	36,418,334	46,365,586	-65,782,666	17,001,254	979,816
Area South	41,341,978	59,254,544	-84,301,256	16,295,266	35,694,970	51,586,337	-72,169,240	15,112,068	37,150,530	44,481,799	-66,030,325	15,602,004	489,937
City Improvement Districts	246,707,877	1,203,937	0	247,911,814	225,536,155	1,075,766	0	226,611,920	224,666,376	2,139,916	0	226,806,292	194,372
Councillor Support	261,120,292	437,686,161	-674,533,858	24,272,595	219,210,447	391,739,994	-602,165,324	8,785,117	216,213,919	340,071,641	-550,437,403	5,848,156	-2,936,961
EPWP & CDW	40,066,883	21,589,003	0	61,655,886	23,221,395	19,077,675	0	42,299,070	22,512,587	15,461,597	0	37,974,185	-4,324,885
Finance: UM	6,138,177	10,889,856	-16,722,630	305,404	5,561,036	9,520,114	-14,846,272	234,878	5,198,516	7,513,597	-12,712,113	0	-234,878
HR Business Partner: UM	11,788,982	9,599,960	-20,796,501	592,441	6,547,439	8,362,639	-17,605,096	-2,695,019	4,667,616	6,776,671	-11,444,287	0	2,695,019
Management: Urban Management	20,600,066	72,413,208	-92,639,580	373,694	13,218,791	65,467,907	-80,362,830	-1,676,132	6,621,583	58,923,654	-65,545,237	0	1,676,132
MURP Area Central	2,969,420	5,582,369	0	8,551,790	2,614,173	4,951,443	0	7,565,615	2,128,021	4,122,769	0	6,250,790	-1,314,825
MURP Area East	2,266,732	4,997,005	0	7,263,737	2,032,855	4,456,175	0	6,489,030	1,781,379	3,802,774	0	5,584,153	-904,876
MURP Area North	2,361,009	4,957,023	0	7,318,032	2,136,585	4,420,345	0	6,556,930	2,072,279	3,767,688	0	5,839,967	-716,963
MURP Area South	3,374,611	5,078,026	0	8,452,637	2,539,362	4,531,049	0	7,070,411	2,026,397	3,831,970	0	5,858,367	-1,212,044
MURP Technical Support	257,528,131	19,617,795	0	277,145,926	125,575,202	17,332,020	0	142,907,222	136,242,954	14,915,170	0	151,158,124	8,250,902
Project Management Office: UM	2,456,416	748,727	-3,077,579	127,564	1,573,490	659,748	-2,465,321	-232,082	4,681,452	644,846	-5,326,297	0	232,083
Public Participation	24,424,355	15,570,986	-38,070,101	1,925,240	18,410,707	13,742,746	-34,875,312	-2,721,858	18,059,207	12,478,069	-30,537,177	99	2,721,957
Support Services: UM	27,248,915	24,707,706	-27,870,387	24,086,234	23,836,808	21,989,958	-24,954,503	20,872,262	22,519,428	17,776,852	-22,101,650	18,194,630	-2,677,632
Urban Management	**1,086,531,163**	**888,340,741**	**-1,234,080,325**	**740,791,579**	**811,689,334**	**787,639,240**	**-1,082,606,419**	**516,722,155**	**819,285,488**	**682,308,989**	**-978,585,859**	**523,008,619**	**6,286,463**
Finance: W & W	2,952,816	15,381,794	-18,186,055	148,554	2,714,881	13,974,447	-16,552,780	136,548	1,193,242	12,904,504	-14,097,746	0	-136,548
Management: Water & Waste	9,802,223	65,480,630	-74,800,199	482,654	8,798,736	59,622,612	-68,015,198	406,149	4,843,665	57,824,616	-62,668,281	0	-406,149
Project Monitoring Unit: W & W	11,591,794	15,654,119	-26,229,074	1,016,839	10,578,540	14,221,443	-23,923,394	876,590	3,792,927	13,213,759	-16,775,436	231,250	-645,340
Solid Waste Management	2,941,389,960	1,585,797,218	-734,551,849	3,792,635,329	2,420,257,267	1,444,876,397	-672,297,107	3,192,836,557	2,302,546,744	1,451,312,023	-605,001,191	3,148,857,576	-43,978,981
Support Services: W & W	10,917,180	15,796,393	-26,157,748	555,826	10,028,014	14,348,781	-23,866,618	510,177	11,879,503	13,319,949	-25,199,452	0	-510,176
Water & Sanitation Services	6,194,183,065	6,493,155,608	-2,671,864,855	10,015,473,818	5,115,363,390	5,794,591,534	-2,375,510,214	8,534,444,710	5,119,201,513	5,676,609,533	-2,349,334,627	8,446,476,420	-87,968,290
Water & Waste	**9,170,837,038**	**8,191,265,761**	**-3,551,789,780**	**13,810,313,019**	**7,567,740,829**	**7,341,635,214**	**-3,180,165,312**	**11,729,210,731**	**7,443,457,595**	**7,225,184,384**	**-3,073,076,733**	**11,595,565,246**	**-133,645,485**
Total	**44,299,029,934**	**25,230,793,581**	**-14,769,529,088**	**54,760,294,428**	**35,380,313,958**	**22,599,451,645**	**-13,081,453,052**	**44,898,312,551**	**34,748,758,892**	**21,670,219,415**	**-12,156,936,782**	**44,262,041,525**	**-636,271,026**