CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO: EXECUTIVE MAYOR

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: MAY 2021 (J2797)

ONDERWERP
FINANSIËLE MONITERINGSVERSLAG: MEI 2021

ISIHLOKO
INGXELO ENGOKUBEK'ILISO KWEZEMALI: EKACANZIBE 2021

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 2021.

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 2021 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 kennis geneem word van die finansiële moniteringsverslag vir die tydperk wat op 31 Mei 2021 ten einde geloop het, en die verslag verwys word na die lede van die burgemeesterskomitee en die uitvoerendebestuurspan (EMT) vir regstellende optrede waar nodig.

b) Daarvan kennis geneem word dat enige besparing op die verskillende 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 gevolglik aan die einde van die jaar aangevul moet word.

ISINDULULO

a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek’ iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 ekaCanzibe 2021 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 umhlalaphantsi, 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

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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

EXECUTIVE MAYOR

NAME DAN PLATO COMMENT:

DATE

SIGNATURE

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

MAY 2021

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MUNICIPAL MANAGER QUALITY CERTIFICATION

EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:
"The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for the month and for the financial year up to the end of that month: …".

Regulation 28 of the MBRR states:
"The In Year Report of a municipality must be in the format specified as per Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Municipal Finance Management Act".

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 MAY 2021 (COMPARATIVE STATEMENT REPORT)

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

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

KEY DATA: CITY OF CAPE TOWN (PAGE 5 - 31)

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

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 32 – 38)

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

- **Table C1 (Page 32)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 33)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 34)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 35)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 36)** 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 37)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 38)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 39 – 85)

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

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 87 – 93)

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 94 – 104)

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

IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN STADIUM (CTS) (PAGE 105 – 113)

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

KEY DATA: CITY OF CAPE TOWN

OPERATING BUDGET

Operating Budget	Budget 2020/21	YearTD budget 2020/21	YearTD actual 2020/21	YTD variance	Full Year Forecast
Total Revenue[1] (R'Thousands)	42 848 316	39 303 418	39 690 420	387 002	42 781 488
Total Expenditure[1] (R'Thousands)	44 309 610	37 273 682	36 580 427	(693 255)	44 080 847
Surplus/(Deficit) [1](excl. capital transfers and contributions)	**(1 461 294)**	**2 029 736**	**3 109 993**	**1 080 257**	**(1 299 360)**

CAPITAL BUDGET

Capital Budget	Budget 2020/21	YearTD budget 2020/21	YearTD actual 2020/21	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	7 375 897	5 875 044	5 035 512	(839 532)	6 761 510

FINANCIAL POSITION

Working Capital	Audited Outcomes 2019/20	Original Budget 2020/21	Adjusted budget 2020/21	YearTD actual
Cost coverage ratio[3]				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	1,91:1	-	-	1,98:1
Liquidity				
Current Ratio (Current assets/current liabilities)[4]	2.0	1.7	1.6	2.8
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)[5]	3.0%	2.7%	2.8%	2.9%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants)[6]	17.8%	26.0%	0.0%	0.0%
Financial Position (R'Thousands)[7]				
Total Assets	76 137 314	78 015 309	77 875 992	77 006 988
Total Liabilities	23 076 656	26 710 099	24 337 152	19 377 177
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	9 366 569	4 660 933	5 795 344	9 878 238

- **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 1.98 which falls within the norm of 1-3 months (MFMA Circular 71). This outcome shows a decline from the last period mainly as a result of a lower Cash and Cash Equivalents balance at the end of May 2021.

- **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 outcome of 2.8 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). This period's outcome shows a slight improvement from the previous period outcome of 2.7 and is attributable to a decrease in total current liabilities.

- **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 2.9% is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This ratio is budgeted to be below the National Treasury norm.

- **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 zero percent is in line with the adjusted budget ratio as the City is not taking up any loans in the 2020/21 financial year.

- **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 R9 878 million as at 31 May 2021. This position is as a result of levels of cash realised in the previous financial year. The total includes all reserves required to be backed by cash. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

DEBTORS

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

Debtors R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Water	346 331	59 283	1 970 504	2 376 117
Electricity	656 283	32 665	502 604	1 191 552
Rates	753 485	96 258	1 496 720	2 346 463
Sewerage	180 497	29 242	748 095	957 833
Refuse	100 627	16 746	554 091	671 464

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period June 2020 to May 2021 and therefore reflects a more favourable 12-months position.

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

Debtors Collection Rate %[8]	Previous year 2019/20	Current year 2020/21 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)	Monthly Collection Ratio per Service
Electricity	97.73%	102.15%	100.17%	104.34%
Water	89.01%	94.92%	91.06%	93.59%
Sewerage	92.57%	96.32%	92.70%	102.24%
Refuse	86.13%	94.05%	89.63%	96.46%
Rates	93.33%	99.25%	95.32%	109.29%
Other	95.69%	98.58%	94.10%	102.03%

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

The overall collection ratio results for May 2021 are reflected in the following table:

Monthly Collection Rate	
Period	Current year
12 Months	99.40%
6 Months	98.01%
3 Months	98.50%
Monthly	102.46%

The 12 Months Moving Average Payment Ratio for the period ended 31 May 2021 is 99.40%.

HUMAN RESOURCES

Human Resources	Audited Outcomes 2019/20	Original Budget 2020/21	Adjusted Budget 2020/21	YearTD actual 2020/21
Employee and Councillor remuneration **(R'Thousands)**	12 967 162	15 416 283	15 061 531	13 066 905
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.1%	36.0%	34.7%	32.5%
Total Cost of Overtime **(R'Thousands)**	763 953	698 138	826 879	790 577

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

Details on senior managers remuneration and the remuneration of other municipal staff can be found in *Table SC8 Monthly Budget Statement - councillor and staff benefits* on page 75.

STAFF COMPLEMENT

Municipal Employees (numbers)	As at 30 June 2020	Original Budget 2020/21	May 2021
Filled posts - Permanent	27 753	27 785	27 729
Filled posts - Temporary	1 075	983	1 649
Vacant posts - Permanent	4 357	3 013	2 932
	33 185	**31 781**	**32 310**

Municipal Councillors (numbers)	As at 30 June 2020	Original Budget 2020/21	May 2021
Municipal Councillors	230	231	227
Municipal Councillors - Vacancies	1	-	4
	231	**231**	**231**

The City had 2932 vacancies as at 31 May 2021; 2893 positions were filled (878 internal, 842 external and 1173 rehire) with 1704 terminations processed since the start of the financial year. Filling of vacancies is ongoing and seasonal staff are appointed as and when required.

The ensuing table 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)	16	R7 866 554	92.63%	7.37%
Community Services and Health	253	R79 669 063	95.88%	4.12%
Corporate Services	95	R44 718 640	94.73%	5.27%
Economic Opportunities and Asset Management	72	R23 828 180	93.09%	6.91%
Energy & Climate Change	214	R65 061 708	92.42%	7.58%
Finance	104	R35 113 390	94.28%	5.72%
Human Settlements	139	R42 095 169	89.77%	10.23%
Safety and Security	649	R165 142 493	90.50%	9.50%
Spatial Planning and Environment	69	R28 813 824	92.52%	7.48%
Transport	213	R68 337 568	89.28%	10.72%
Urban Management	24	R10 445 330	95.75%	4.25%
Water and Waste	1084	R292 225 592	87.71%	12.29%
TOTAL	**2 932**	**R863 317 512**	**91.50%**	**8.50%**

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)	8	7	1	0	16
Community Services and Health	146	95	10	2	253
Corporate Services	72	13	8	2	95
Economic Opportunities & Asset Management	46	19	7	0	72
Energy and Climate Change	120	64	23	7	214
Finance	57	23	20	4	104
Human Settlements	59	41	21	18	139
Safety and Security	111	382	140	16	649
Spatial Planning and Environment	32	14	17	6	69
Transport	136	33	40	4	213
Urban Management	11	7	5	1	24
Water and Waste	389	151	356	188	1 084
Grand Total	**1 187**	**849**	**648**	**248**	**2932**

The City's Executive Management Team on 3 June 2020 considered and adopted a report, which highlighted the need to ensure the financial liquidity of the City during and post COVID-19 and supporting HR mitigation interventions. The report laid out internal interventions to counter the negative impact of current and short-term cash impacts with concomitant budgetary bearing. The interventions are aimed at curtailing expenditure on staff- and related costs. These interventions include placing a hold on half of the vacancies in each directorate with savings to be earmarked, effective 1 July 2020. Through this action, a potential annualised saving of R457 million will be achieved.

BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

Description R'Thousands	Original Budget 2020/21	Adjusted Budget 2020/21	YearTD actual 2020/21	YearTD budget 2020/21	YTD variance
Total Revenue (excluding capital transfers and contributions)	42 225 117	42 848 316	39 690 420	39 303 418	387 002
Total Expenditure	44 830 094	44 309 610	36 580 427	37 273 682	(693 255)
Surplus/(Deficit)	**(2 604 976)**	**(1 461 294)**	**3 109 993**	**2 029 736**	**1 080 257**

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 2020/21

Description R thousands	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source							
Property rates	10 511 519	10 525 121	9 425 227	9 639 565	(214 338)	-2.2%	10 516 841
Service charges - electricity revenue	13 789 334	13 829 694	12 905 500	12 713 466	192 034	1.51%	13 829 694
Service charges - water revenue	3 194 459	3 212 865	2 945 949	2 976 722	(30 773)	-1.0%	3 155 020
Service charges - sanitation revenue	1 616 486	1 616 883	1 469 190	1 501 245	(32 056)	-2.1%	1 568 491
Service charges - refuse revenue	1 285 431	1 213 356	1 099 641	1 113 161	(13 520)	-1.2%	1 229 452
Rental of facilities and equipment	359 559	355 765	333 409	326 530	6 879	2.1%	362 128
Interest earned - external investments	847 535	976 104	814 375	791 275	23 100	2.9%	976 645
Interest earned - outstanding debtors	389 137	416 982	423 883	381 818	42 065	11.0%	424 451
Dividends received	–	–	–	–	–	-	–
Fines, penalties and forfeits	1 063 333	1 063 333	1 576 257	807 727	768 530	95.1%	1 076 116
Licences and permits	76 875	65 092	40 819	40 915	(96)	-0.2%	64 895
Agency services	242 236	242 236	247 324	219 573	27 751	12.6%	242 236
Transfers and subsidies	5 608 724	6 138 091	5 264 550	5 661 258	(396 707)	-7.0%	5 859 398
Other revenue	3 190 491	3 138 795	3 089 961	3 084 874	5 087	0.2%	3 409 354
Gains	50 000	54 000	54 334	45 290	9 044	20.0%	66 766
Total Revenue (excluding capital transfers and contributions)	**42 225 117**	**42 848 316**	**39 690 420**	**39 303 418**	**387 002**	**1.0%**	**42 781 488**

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

- **Property rates (R214.3 million under)**
  The under-recovery is due to the ongoing real-time supplementary valuations, and resolution of GV2018 objections and appeals.

- **Service charges - electricity revenue (R192.0 million over)**
  The over-recovery is due to the increase in economic activities as a result of lifting the COVID-19 restriction levels.

- **Fines, penalties and forfeits (R768.5 million over)**
  The variance is mainly within the following directorates:
  - Transport, due to the call-up of a guarantee on a capital project where the contractor was liquidated and the contract subsequently terminated, and expired MyCiTi cards with credit balances accrued to revenue; and
  - Safety & Security, due to more than planned traffic fines issued, the eradication of backlogs caused by the implementation of the contravention system, and more than planned fines income collected to date.

- **Transfers and subsidies (R396.7 million under)**
  Under-recovery reflects in the following directorates:
  - Economic Opportunities & Asset Management, due to delays in implementation of the National Skills Fund Project as a result of COVID-19 implications that prompted the need to address all contractual requirements, which subsequently led to the project not commencing as originally envisaged.
  - Safety & Security, due to the LEAP project being put on hold for the first five months of 2020/21, and the under-recovery of CID-funded projects as a number of CID clients have not made payment for services as per agreement.
  - Finance, due to misalignment of the period budget provision on income realised on the VAT portion of grant-funded projects currently in progress.
  - Transport, due to slower than expected progress on the Automated Fare Collection System, and lower than planned expenditure on cleaning services at PTIs as well as on MyCiTi Station management services.
  - Human Settlements, due to:
    - Delays in implementation of top structure projects as a result of the COVID-19 lockdown restrictions;
    - Vacant grant-funded positions; and
    - Delays in the implementation of the Public Housing COVID-19 Project as the transversal contracts utilised by the department does not sufficiently cover the required scope of work for the project. Procurement of additional contracts to fully implement the project is in process.

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

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 42.

EXPENDITURE

Main expenditure types for 2020/21

Description R thousands	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	15 203 365	14 871 856	12 914 421	13 083 560	(169 138)	-1.3%	14 644 976
Remuneration of councillors	189 675	189 675	152 484	153 938	(1 454)	-0.9%	189 675
Debt impairment	3 640 353	3 210 936	2 957 024	2 949 358	7 666	0.3%	3 210 641
Depreciation & asset impairment	3 300 067	2 850 866	2 569 413	2 592 669	(23 256)	-0.9%	2 821 409
Finance charges	828 460	848 349	714 334	708 364	5 970	0.8%	852 721
Bulk purchases	9 990 881	9 993 531	8 216 124	8 146 155	69 969	0.9%	9 962 535
Other materials	1 599 125	1 571 154	1 166 906	1 250 205	(83 299)	-6.7%	1 526 486
Contracted services	7 215 975	7 714 101	5 655 747	5 992 205	(336 458)	-5.6%	7 895 117
Transfers and subsidies	498 081	559 641	308 849	423 677	(114 828)	-27.1%	466 686
Other expenditure	2 362 108	2 497 334	1 919 922	1 971 643	(51 721)	-2.6%	2 507 785
Losses	2 002	2 166	5 204	1 910	3 293	172.4%	2 817
Total Expenditure	**44 830 094**	**44 309 610**	**36 580 427**	**37 273 682**	**(693 255)**	**-1.9%**	**44 080 847**

Reasons for major over-/under expenditure per type

- **Employee Related Costs (R169.1 million under)**
  The variance is mainly due to the turnaround time in filling vacancies; internal filling of vacant positions; slower than planned implementation of job creation projects, and temporary hold placed on vacancies.

- **Bulk Purchases (R69.9 million over)**
  The variance reflects on Electricity Bulk Purchases and is due to the increase in economic activities as a result of the lifting of COVID-19 lockdown restrictions.

- **Other Materials (R83.3 million under)**
  Under expenditure reflects against the following elements:
  - Materials, consumables, tools and equipment, due to the delayed implementation of EPWP projects resulting in lesser requirement for materials to date as well as delays in the procurement of refuse containers.
  - R&M Material General & Consumables, due to reduced maintenance as a result of the COVID-19 lockdown restrictions as well as a building maintenance tender that is still to be approved.
  - Printing and Stationery, where there is a lesser requirement for these consumables as staff are working from home.

- **Contracted Services (R336.5 million under)**
  Under expenditure reflects against the following elements:
  - R&M Electrical, where the COVID-19 lockdown restrictions resulted in a reduction in maintenance work at facilities and networks. The delay in the renewal of the Public Lighting Maintenance contract further contributed to this variance.
  - Professional Services -Engineering: Civil, due to delays in commencement of certain projects within the Water & Waste directorate.
  - R&M Maintenance - Equipment, where planned maintenance work on fleet, busses and other equipment has not taken place yet.
  - Building Contractors and R&M Building Contractors, where the COVID-19 lockdown restrictions resulted in maintenance programmes not being implemented as planned.
  - Advisory Services Project Management, due to lower than planned demand for project management services to date.
  - Admin and Support staff, due to the lower than anticipated need for labour broker staff to date.
  - Advisory Services - Research & Advisory, due to delays in the finalisation of COVID-19 compliance issues at landfill sites.
  - Medical Health Services and Support, due to lower than anticipated COVID-19 related cases and subsequent demand for this services.
  - G&D Contracted Services Building, due to delays in implementation of projects as a result of the COVID-19 lockdown restrictions.
  - G&D Transportation Services, where issues identified with the Station Management invoices are being resolved before approval for payment.
  - G&D Security Services, due to delays in the reposting of costs directly booked against the cost centre and not the grant-funded operating project.
  - Sludge removal, where sludge production is linked to wastewater characteristics that includes wastewater quantity and operational performance of the plant. The current under expenditure is a combination of these operational variances as well as delays experienced in the awarding of the new tender.
  - Servicing of Vehicles and Equipment, where the servicing of non-asset related items such as containers at informal settlements is currently lower than anticipated.
  - Cleaning Costs, due to less reliance on the cleaning contract as labour brokers are being used for additional deep cleaning at PTIs on the COVID-19 Project.

- **Transfers and subsidies (R114.8 million under)**
  The variance reflects mainly within the following directorates:
  - Community Services & Health, due to:
    - Payment delays as a result of outstanding MOAs from approved beneficiaries for grants-in-aid; and
    - Delays in the allocation of humanitarian relief in the form of grants/sponsorships to NGOs.
  - Economic Opportunities & Asset Management, due to delays in implementation of the National Skills Fund Project as a result of COVID-19 implications that prompted the need to address all contractual requirements which subsequently led to the project not commencing as originally planned.

- Finance, due to delays in the issuing of grants to beneficiaries as a result of non-compliance, and the misalignment of actuals and budget for the Cape Town Stadium.
- Human Settlements, due to delays in implementation of top structures as a result of the prevailing COVID-19 pandemic.
- Water & Waste, where the department is still in the process of obtaining approval to issue grants as delays were experienced as a result of the COVID-19 lockdown.

- **Other Expenditure (R51.7 million under)**
  The under expenditure reflects mainly against the following categories:
  - Levy - Skills Development, due to misalignment of the period budget provision with the actual expenditure trend of LGSETA payments. The four-month payment holiday announced by the President in respect of this levy further contributed to this variance.
  - G&D Training and Uniforms, due to the hold placed on LEAP-related expenditure i.e. uniforms, training etc. in the first few months of the financial year.
  - Uniforms and Protective Clothing, due to delays in the appointment of additional EPWP staff.
  - Insurance Premiums and Claims, due to lower than planned insurance premiums and claims paid to date.
  - Subsidies on Homeowners Redemption, largely as a result of lower than anticipated redemption charges relating to the unrealised portion of the housing fund, which is linked to the transfer of properties in respect of saleable Council Rental units for individuals who are eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy.
  - Electricity), due to outstanding invoices from ESKOM, and the decommissioning of temporary desalination plants.
  - Travel and Subsistence, as a result of COVID-19 lockdown restrictions.
  - Rehabilitation of Closed Landfill Sites, due to misalignment of the period budget and actual expenditure to date. The tender for the Radnor Landfill site rehabilitation was awarded and the City is awaiting approval of the Construction Work Permit from the Western Cape Government.
  - Rehabilitation Costs transferred to Provision, relating to the Coastal Park Landfill Site where there is a delay in the delivery of covering material.
  - G&D Deeds and Transfers, as a result of COVID-19 lockdown restrictions which had an impact on the functioning of the Deeds Office as well as delays in the appointment of attorneys.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 56.

Expenditure per vote (directorate)

Vote Description R thousands	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4 403 961	4 390 083	3 623 955	3 786 454	(162 498)	-4.3%	4 390 083
Vote 2 - Corporate Services	2 061 818	2 131 156	1 808 038	1 810 214	(2 177)	-0.1%	2 131 156
Vote 3 - Economic Opportunities & Asset Managemnt	1 414 661	1 414 612	1 182 885	1 220 680	(37 795)	-3.1%	1 414 445
Vote 4 - Energy & Climate Change	12 412 445	12 254 004	10 077 775	10 153 756	(75 981)	-0.7%	12 145 902
Vote 5 - Finance	3 686 308	3 798 693	3 245 904	3 312 612	(66 708)	-2.0%	3 798 693
Vote 6 - Human Settlements	1 394 457	1 504 048	1 209 263	1 258 376	(49 114)	-3.9%	1 504 048
Vote 7 - Office of the City Manager	258 605	259 447	232 064	226 853	5 211	2.3%	259 447
Vote 8 - Safety & Security	4 293 174	4 177 054	3 522 901	3 388 538	134 363	4.0%	4 177 054
Vote 9 - Spatial Planning & Environment	789 228	832 766	664 174	682 758	(18 584)	-2.7%	832 766
Vote 10 - Transport	3 640 210	3 515 767	2 645 255	2 725 658	(80 403)	-2.9%	3 515 767
Vote 11 - Urban Management	1 127 346	1 149 482	918 159	915 065	3 095	0.3%	1 149 482
Vote 12 - Water & Waste	9 347 882	8 882 498	7 450 055	7 792 719	(342 664)	-4.4%	8 762 006
Total Expenditure by Vote	**44 830 094**	**44 309 610**	**36 580 427**	**37 273 682**	**(693 255)**	**-1.9%**	**44 080 847**

Reasons for over expenditure per vote (directorate)

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

- **Office of the City Manager (R5.2 million over)**
  The over expenditure is as a result of the 2021/22 SALGA membership fees being paid in advance.

  The payment of SALGA membership for 2021/22 will be carried over to the 2021/22 financial year as part of year-end processes.

- **Safety & Security (R134.4 million over)**
  Over expenditure reflects against employee related costs, due to an increase in overtime as a result of COVID-19 operations, increased land invasions as well as other public protest action, which required staff to be deployed on an overtime basis to assist with safeguarding property and protect human lives. Recruits becoming permanent and receiving standby allowances further contributed to the variance.

  Once-off savings will be identified from the savings realised in vacancies to cater for the overspending on overtime and standby allowances. Strict measures are in place to prevent misuse of overtime i.e. staff members are not allowed to work overtime without pre-approval from his/her line manager and director.

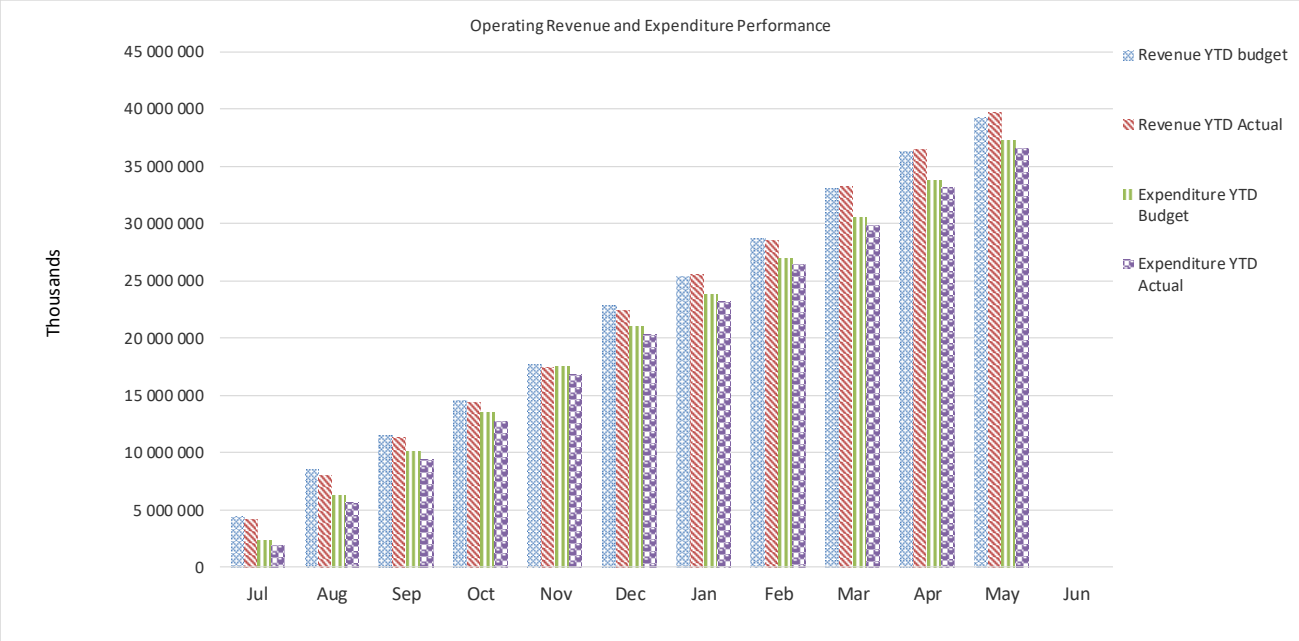
- **Urban Management (R3.1 million over)**
  Over expenditure is due to misalignment of the period budget with the actual expenditure to date against employee Related costs - non permanent staff and contracted services - advisory services - project management.

  The over expenditure will be covered by the full year budget.

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 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	**9 605 874**	**7 375 897**	**5 035 512**	**5 875 044**	**(839 532)**	**-14.3%**	**6 761 510**
Funded by:							
National Government	2 803 382	1 730 291	1 205 402	1 448 755	(243 352)	-16.8%	1 652 020
Provincial Government	12 446	13 616	8 636	10 817	(2 181)	-20.2%	13 583
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	67 986	65 486	55 285	56 292	(1 007)	-1.8%	62 284
Transfers recognised - capital	**2 883 814**	**1 809 393**	**1 269 323**	**1 515 863**	**(246 540)**	**-16.3%**	**1 727 887**
Borrowing *	**2 500 000**	**–**	**(65)**	**–**	**(65)**	**-100.0%**	**-**
Internally generated funds	**4 222 060**	**5 566 504**	**3 766 253**	**4 359 180**	**(592 928)**	**-13.6%**	**5 033 623**
Total Capital Funding	**9 605 874**	**7 375 897**	**5 035 512**	**5 875 044**	**(839 532)**	**-14.3%**	**6 761 510**

*The credit expenditure reflecting against Borrowings relates to credit notes processed post-closure of the 2019/20 financial year.

The summary statement of capital budget performance indicates actual capital expenditure of R5 035 million or 68.27% of the current budget.

The year-to-date spend represents 67.66% (R3 766 million) on internally-funded projects and 70.15% (R1 269 million) on externally-funded projects.

The full year forecast indicates that 91.7% of the capital budget is anticipated to be spent by the end of the financial year.

Capital budget by municipal vote for 2020/21

Vote Description R thousands	2019/20	Budget Year 2020/21						
	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	283 453	453 758	327 256	166 134	226 113	(59 978)	-26.5%	320 284
Vote 2 - Corporate Services	157 647	242 020	225 143	167 401	156 522	10 879	7.0%	211 149
Vote 3 - Economic Opportunities & Asset Managemnt	391 416	580 321	359 072	243 763	238 732	5 031	2.1%	347 645
Vote 4 - Energy & Climate Change	622 239	1 049 131	852 722	612 573	695 381	(82 808)	-11.9%	763 557
Vote 5 - Finance	63 051	268 787	274 033	227 047	267 281	(40 233)	-15.1%	256 354
Vote 6 - Human Settlements	858 297	894 903	781 009	532 664	691 147	(158 483)	-22.9%	738 166
Vote 7 - Office of the City Manager	1 329	2 130	1 585	666	1 535	(869)	-56.6%	1 334
Vote 8 - Safety & Security	429 428	438 954	385 688	245 609	233 566	12 043	5.2%	385 020
Vote 9 - Spatial Planning & Environment	54 776	157 205	133 448	83 154	109 896	(26 743)	-24.3%	116 654
Vote 10 - Transport	873 070	1 793 342	917 980	587 360	735 636	(148 277)	-20.2%	835 391
Vote 11 - Urban Management	57 350	81 503	66 978	39 768	63 560	(23 793)	-37.4%	55 915
Vote 12 - Water & Waste	2 178 611	3 643 819	3 050 982	2 129 371	2 455 674	(326 302)	-13.3%	2 730 041
Total Capital Multi-year expenditure	**5 970 668**	**9 605 874**	**7 375 897**	**5 035 512**	**5 875 044**	**(839 532)**	**-14.3%**	**6 761 510**

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

- **Community Services & Health directorate (R59.9 million under)**
  The negative year-to-date variance is mainly due to:
  - Delays on various community facility- and clinic upgrade projects, including security upgrades and SASREA compliance issues, due to the hold placed on professional services tender 30C/2018/19, which has reached capacity.
  - Delays in implementation of the Vuyiseka Multi-Purpose Centre project and the Mfuleni Integrated Recreation Facility project, due to pending engagements with strategic stakeholders.
  - Delays on the Maitland Cremator project, due to lack of responses to the advertised tender.
  - Delays due to non-responsive tenderers for service providers for the Bellville Integrated Recreation Facility and the new Nyanga Library.
  - Delayed appointment of the contractor to construct the new Fisantekraal Clinic, due to uncertainties of the transfer of the clinic to the Western Cape Health Services Department.
  - Delays in the procurement of furniture and IT equipment as a result of challenges experienced with corporate tenders.
  - Budget constraints, which resulted in a reworked capital budget resulting in projects commencing later than anticipated.

  98% spend is forecasted for the projects currently on the budget.

- **Energy & Climate Change directorate (R82.8 million under)**
  The negative variance reflects against the following projects/programmes:
  - Paardevlei Switching Station: Delays in the installation and OH Line tie-in work, due to delays in delivery of the imported GIS switchgear and the arrival of the installation engineer from German as a result of COVID-19 travel/import restrictions.
  - 132kV OH Insulator Replacement: Awaiting delivery of orders placed.
  - Hout Bay LV Depot: The dispute raised by the contractor in respect of the contract has been referred for adjudication. The options available to complete the construction of the building will be reviewed pending outcome of the adjudication.
  - MV Infrastructure Refurbishment - North Area N FY21: Outstanding invoices which the project manager is following up on.
  - HV OH Line Refurbish (structures) FY21: Preferred bid negotiations concluded with orders to be placed on award of tender.

  90% spend is forecasted for the projects currently on the budget.

- **Finance directorate (R40.2 million under)**
  The variance is due to savings realised on the Cape Town Stadium – Suites project as a result of the actual tender price being less than anticipated as well as delays in the payment of professional fees.

  94% spend is forecasted for the projects currently on the budget.

- **Human Settlements directorate (R158.5 million under)**
  The main reasons for the negative variance are:
  - Savings realised on Bill of Quantities for work completed on the Asset Management Programme.
  - Multiple delays on the Imizamo Yethu UISP project, due to legal proceedings and community resistance challenges resulting in revision of the construction program. The COVID-19 lockdown also had a negative impact on the project.
  - Delays in signing the tripartite agreement of the Greenville Housing Project Phase 4 between the WCG, the City and the developer.
  - Land acquisitions registrations that will only take place in the 2021/22 financial year.
  - Delays in the Goodwood Station Social Housing project's construction program as the Social Housing Partner did not secure financial approval timeously.
  - Delays on various other projects due to, inter alia, community challenges, late appointment of contractors/consultants and outstanding statutory approvals.

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

- **Spatial Planning & Environment directorate (R26.7 million under)**
  The negative year-to-date variance is mainly due to:
  - Delays at the Helderberg Nature Reserve, due to further structural foundation changes required as a result of ground conditions as well as inclement weather, and the national shortage of steel.
  - The directive issued to cease work on tender 30C/2018/2019 and 339Q, which negatively impacted implementation of the Strand Pavilion Ablutions project and the Table Bay & Tygerberg Nature Reserve Upgrades project.
  - Capacity constraints on tender 375C, which delayed the start of the Table View Beachfront Upgrade project.
  - Delays in appointment of service providers for the Philippi Fresh Produce Market Refurbishment project, due to the protracted approval process of transversal tender 301Q/2017/18.
  - Further development as well as capacity constraints on the E-Systems project and SAP enhancements project.
  - Delays in securing environmental authorisation and water use authorisation for the Asanda Village Wetland Rehabilitation project.

  87% spend is forecasted for the projects currently on the budget.

- **Transport directorate (R148.3 million under)**
  The directorate has a net negative variance, which is an accumulation of slower than anticipated expenditure on a number of projects, the most significant of which are**:**
  - Heavy Duty Vehicles - Additional: Delays in delivery of orders placed, due to unavailability of stock and the national lockdown restrictions.
  - IRT Phase 2A - Land & Property Acquisition: Various property acquisitions have been delayed due to the prolonged negotiations with property owners.

- Roads Rehabilitation - Jakes Gerwel - N2 & N1: Construction on this project commenced on 18 January 2021 after the builder's holiday in December 2020. The revised cash flow indicates a value at risk due to the limited time available to finalise the project.
- IRT - Control Centre: Delays in the delivery of imported equipment, due to the COVID-19 restrictions resulting in a value at risk being identified.

91% spend is forecasted for the projects currently on the budget.

- **Water & Waste directorate (R326.3 million under)**

- **Water & Sanitation (R208.2 million under)**
  The variance is predominantly due lower expenditure against some of the department's major projects e.g. Zandvliet WWTW, Cape Flats Aquifer, Cape Flats Aquifer Recharge, Replacement of Water Network, Water Supply at Baden Powell Drive to Khayelitsha etc. This is due to receipt of payment certificates after month-end, and appeals against awarded tenders.

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

- **Solid Waste Management (R118.1 million under)**
  The negative variance reflects against the following projects/programmes:
  - ARTS - Material Recovery Facility/MBT: Professional services tender 48C/2020/21 (Section 33) has received one appeal that was dealt with by the Appeals authority. However, the appellant was not in agreement with the initial outcome and submitted a further objection that was rejected. Further delays are as a result of the site being identified as a provincial heritage site.
  - Coastal Park - Design and develop (MRF): Project initially delayed as a result of the protracted BEC process for tender 107Q as well as a disputed COVID-19 claim on tender 57Q.
  - Vissershok - LFG Infrastructure to Flaring: The initial delays with Eskom have been resolved.
  - Vissershok North - Design and develop Airs: Tender 293Q/2019/20 for the construction phase is currently in Bid Evaluation stage. The National Department of Water & Sanitation did not approve the construction drawings. The City and its consultant met with the National Department of Water & Sanitation to discuss the way forward. Upfront parameter testing was requested as well as a revised detail design report before the design will be reconsidered for approval. A delay was experienced at the laboratory.
  - Coastal Park - Design and develop: Construction is underway via tender 61Q/2019/20. The initial delay was as a result of delays in delivery of the Geosynthetic Clay Liners (GCL), which was expected in January 2021, but only delivered in April 2021.
  - New Prince George Drop-off: Project delayed due to poor contractor performance.
  - Coastal Park: LFG Infrastructure. - Beneficiation: Tender 143Q/2018/19 - Work was delayed due to health and safety issues as well as performance guarantees compliance processes.

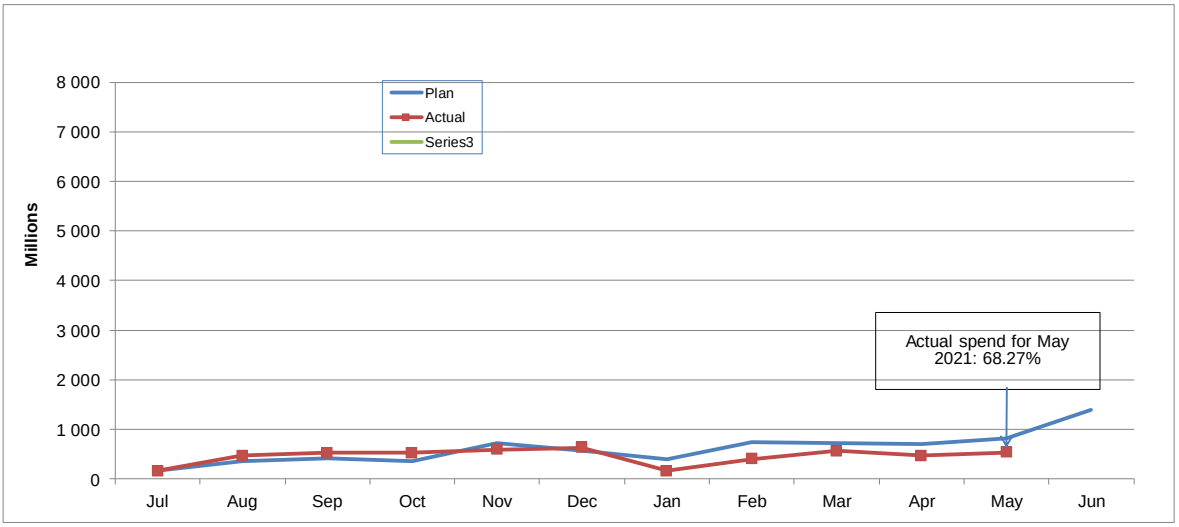
- Vehicles - Replacement FY21: Delays in deliveries linked to the impact of the COVID-19 pandemic on India and Italy.

86% 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 60.

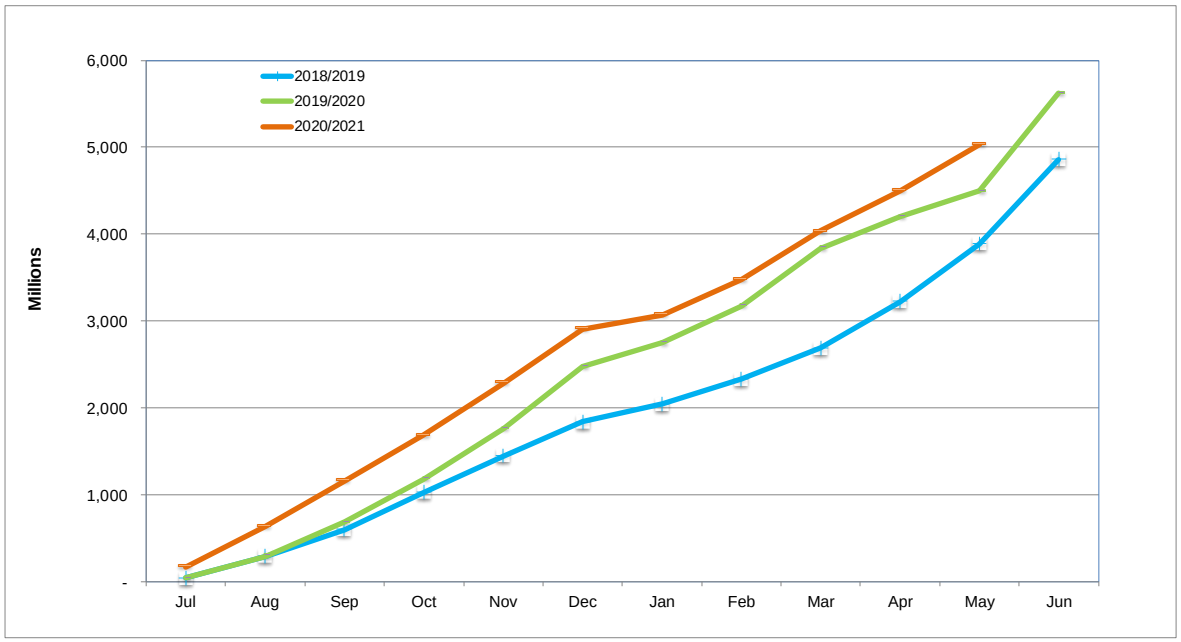
Monthly capital expenditure

The graph below reflects the City's monthly capital expenditure to date measured against the 2020/21 current budget.



Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2018/19, 2019/20 and 2020/21.



Status of major capital programmes/projects

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Zandvliet WWTW-Extension	598 627 150	491 571 036	440 444 975	-51 126 061	The payment certificate for May 2021 is still outstanding. The Zandvliet project is progressing well and there is a potential to spend additional funds on contract 178Q as per projected cash flows for the 2020/21 financial year.
Suites Cape Town Stadium	242 734 775	242 734 775	208 042 268	-34 692 507	The deadline to complete the installation of the smoke screens on the staircases and integration of the building management system has been extended to mid-June 2021 due to unforeseen delays with the provision of equipment and materials. The final account is in the process of being concluded with final completion and payment due at the end of June 2021. There will be a saving of approximately R17 million on the project.
IRT Phase 2 A	232 209 205	187 160 571	148 662 366	-38 498 205	The negative variance is due to the later than anticipated start on the Morgenster Upgrade project, which forms part of IRT Phase 2A programme and comprises of upgrading sections of routes. Work is expected to catch up.
Plant & Vehicles: Replacement	213 357 848	178 465 684	140 535 841	-37 929 843	All orders have been placed and deliveries are expected by 30 June 2021. Items received are being verified before a GRN can be processed. A portion of the budget will be rolled over to the 2021/22 financial year due to delays in deliveries linked to the COVID-19 pandemic.
FS Replacement Vehicles	189 400 576	111 684 395	116 516 005	4 831 610	Project is ahead of planned schedule as deliveries took place earlier than anticipated. Awaiting delivery for the bulk of the orders placed. Further orders for the remaining balance will be raised within the first week of June 2021.
Table Mountain Group Aquifer	181 282 000	150 000 000	137 822 886	-12 177 114	The project is generally on programme but not without challenges, together with some delays experienced due to the need to drill beyond the anticipated maximum depth of 650 metres. Six off the boreholes have been commissioned (16.68 ML/day production) and ESKOM has energised the electrical supply.
Cape Flats Aquifer Recharge	164 674 744	164 674 744	134 567 664	-30 107 080	Work is generally progressing well and in accordance with the revised implementation programme, however, tender 019Q/2019/20 (Mechanical and Electrical Works for the New Managed Aquifer Recharge Water Treatment Plant) could not be awarded and is in the process of being re-advertised. This delay has resulted in an underspend, which will be rolled over to the 2021/22 financial year.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
System Equipment Replacement: East	143 797 804	121 279 801	110 015 376	-11 264 425	Programme is behind schedule as a result of longer than anticipated planning and prioritisation processes. Project execution is currently underway. The delivery of critical equipment, transformers and minisubs has been affected as the supplier is going into business rescue.
Cape Flats Aquifer	137 243 256	117 552 528	84 664 091	-32 888 437	The project is progressing on the revised implementation programme but not without challenges on site. The balance of the funds will be rolled over to the 2021/22 financial year.
Paardevlei Switching Station	128 399 354	104 675 542	92 330 282	-12 345 260	Tenders for the HV switchgear and switching station building have been awarded with the contracts signed. The building contractor only resumed site work when the country moved to lockdown Level 4. Practical completion has been issued. The HV cable has been delivered with cable installation in progress. Completion of GIS switchgear has been delayed due to building work delays. The GIS switchgear delivery and arrival of German installation engineer is delayed, which has resulted in the GIS switchgear installation and OH Line tie-in work not commencing yet. Remaining budget relates to contingency not required in the current financial year and savings identified on tender 10Q/2019/20.
Asset Management Programme	127 325 350	116 698 555	69 338 302	-47 360 253	Cash flow misaligned. New upgrade projects have been initiated from savings realised in respect of work that was completed on planned CRUs. Orders have been placed for further upgrade work at some CRUs.
Meter Replacement Programme	120 000 000	105 870 508	87 166 724	-18 703 784	The negative variance is due to a delay experienced in the uploading of new contracts. The matter has since been resolved and payments to proceed.
Atlantis Aquifer	108 015 732	82 018 788	87 689 508	5 670 720	Project is ahead of schedule due to good performance of service providers as well as good contract management.
Replace & Upgrade Water Network	95 000 000	74 300 000	55 898 136	-18 401 864	Project consist of minor work projects across the City. Thirty-eight projects were advertised and awarded to date. There is a risk that all the funds will not be spend due to capacity concerns. Unspent funds will be rolled over.
Replacement of Fire Vehicles	91 490 224	67 077 237	64 265 480	-2 811 757	Some items delivered. Further orders placed; awaiting delivery.

Table continues on next page.

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Upgrading Solid Waste facilities	91 236 254	70 794 537	60 985 822	-9 808 715	An unforeseen underground fuel tank was uncovered in October 2020 resulting in the contractor being granted a 22-day extension of time claim. This has resulted in a revised works programme with a portion of the budget being proposed for roll over to the 2021/22 financial year. The project manager is following-up on the construction progress as well as on professional services invoices for May 2021.
Bulk Water Infrastructure Replacement	90 590 000	68 599 058	76 505 728	7 906 670	Projects are in various stages of completion and ahead of programme due to good project management and good contractor performance.
Service Connections: Quote	88 650 000	73 230 236	74 217 486	987 250	Work required on the shared network in order to provide capacity for new- and upgraded supplies has been more than planned for the period under review.
Integrated Contact Centre	86 717 201	34 421 039	54 170 707	19 749 668	Some equipment was delivered earlier than anticipated.
Athlone WWTW-Capacity Extension-phase 1	86 498 412	63 843 809	69 538 278	5 694 469	Tender 376Q2018/19 (Mechanical & Electrical Blowers) is delayed due to an appeal from a contractor resulting in the MFMA Section 33 vetting taking longer than expected.
Replace & Upgr Sewer City wide	86 071 660	69 328 469	73 837 295	4 508 826	The implementation of projects is ahead of schedule due to good contractor performance. Savings to be realised.
Cape Flats Rehabilitation	85 500 000	58 139 843	55 220 230	-2 919 613	The payment certificate, which was received late has resulted in a lower cash flow for May 2021. Professional services tender 70C/2017/18 is in place for the design. Tender 176Q/2018/19 (Rehabilitation of Cape Flats 1 and 2 Bulk Sewers) has been awarded; the contractors have moved on site and are currently busy with the 5 Works Projects. Tender 63Q/2016/17 is being utilised for the rehabilitation of failing infrastructure on the bulk sewer system. Contractual committed funds will be rolled over to the 2021/22 financial year.
Water Supply at Baden Powell Dr to Khaye	85 185 943	71 293 569	57 746 429	-13 547 140	The contractor is on site. Community problems are addressed as they occur causing some delays on the project. Contractual committed funds will be rolled over to the 2021/22 financial year.
MV System Infrastructure	82 750 000	66 095 796	63 767 821	-2 327 975	Cash flow misalignment. Project near completion. Awaiting revised invoices from contractor as the initial invoices received had errors. Possible savings have been identified.
Inf Settlem Upgr: Kosovo	77 033 177	66 075 635	68 266 415	2 190 780	Project is managed by the WCG in terms of the funding MOA. Project ahead of schedule due to good contractor and consultant performance.
	3 633 790 665	**2 957 586 155**	**2 632 216 116**	**-325 370 039**	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R9 878 million. This position is mainly due to the levels of cash realised in the 2019/20 financial year.

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

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

Item	Previous Month R Thousand	Current Month R Thousand
Closing Cash and Investment Balance	**18 923 949**	**18 584 639**
Total Commitments	**11 514 851**	**11 309 137**
Unspent Conditional Grants	2 268 040	2 115 915
Housing Development	445 944	447 380
MTAB	22 327	22 395
Trust Funds	918	921
Insurance reserves	567 081	573 062
CRR / Revenue	5 117 721	5 056 644
Other contractual commitments	3 092 820	3 092 820
Uncommitted Funds	**7 409 098**	**7 275 502**
Closing Cash and Investment Balance	**18 923 949**	**18 584 639**
Non Current Investments	3 399 270	3 427 121
Current Investments	5 307 131	5 279 280
Cash and Cash Equivalents as per Cash flow statement (C7)	10 217 548	9 878 238

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 38.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 69.

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 78.

GRANT UTILISATION

Description R thousands	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	8 203 696	8 729 733	1 476 764	1 804 288	(327 524)	-18.2%	8 729 733
Total capital expenditure of Transfers and Grants	2 883 814	1 809 393	1 269 323	1 515 863	(246 540)	-16.3%	1 727 887
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**11 087 510**	**10 539 126**	**2 746 087**	**3 320 151**	**(574 064)**	**-17.3%**	**10 457 620**

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 73.

CREDITORS

Creditors Analysis

R thousands	Budget Year 2020/21								
	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	25	(12)	–	(22)	(15)	(4)	(4)	(68)	(99)

The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days are due to debit balances that will be deducted from the next payment run.

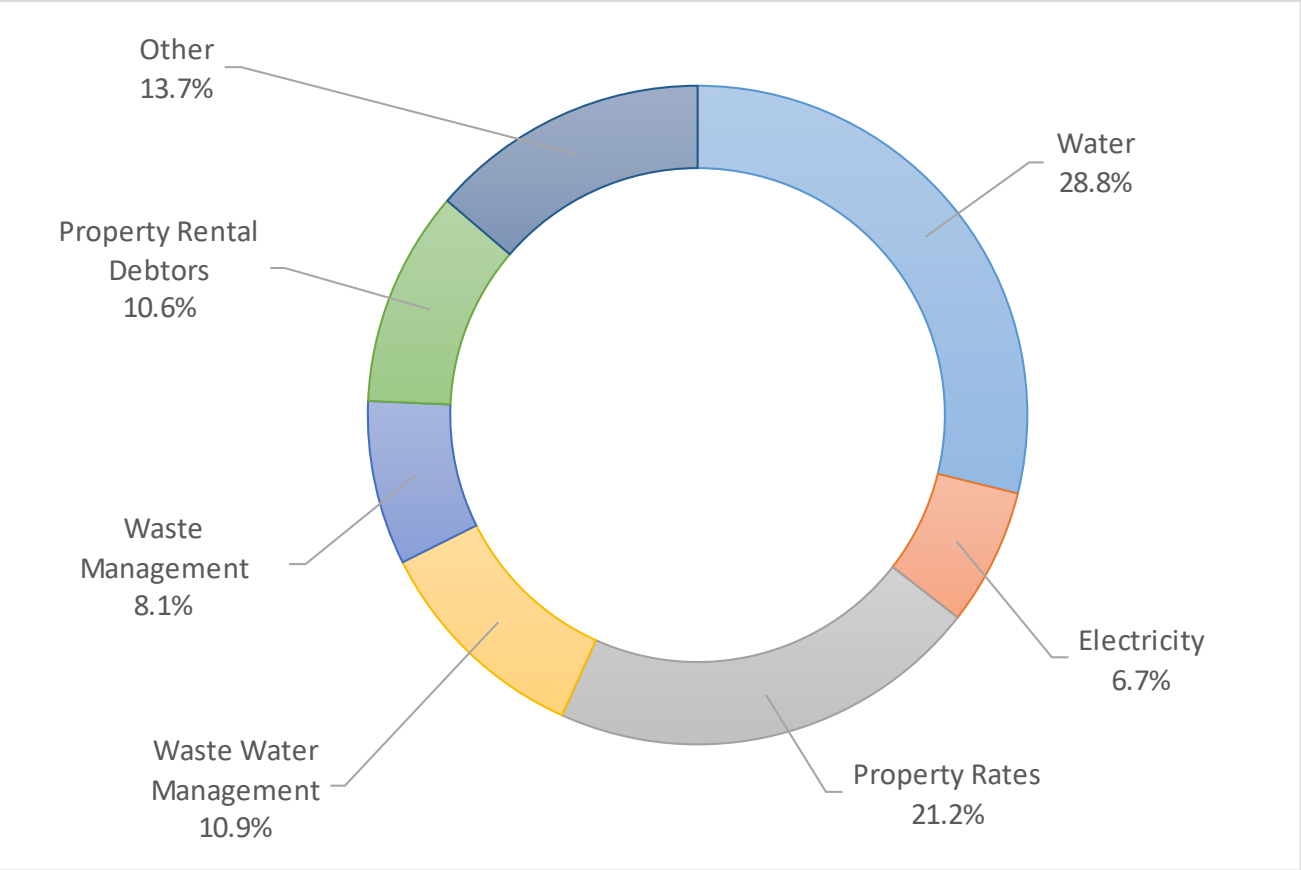
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS

Debtors Age Analysis

Description	Budget Year 2020/21								
	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	2 151 540	23.2%	237 243	2.6%	246 942	2.7%	6 621 889	71.5%	9 257 614
2019/20 - totals only	2 713 479	27.3%	560 549	5.6%	516 168	5.2%	6 163 235	61.9%	9 953 432
Movement	(561 939)		(323 306)		(269 226)		458 654		(695 818)
% Increase/(Decrease) year on year		**-20.7%**		**-57.7%**		**-52.2%**		**7.4%**	**-6.99%**

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Account Owner Name	Total	Current	30 days	60 days	90 days	120 days	150 days	365 days	>365 days	Comments
V & A Waterfront Holdings (Pty) Ltd	R170 368 092.82	R17 157 459.49	R21 181 578.54	R17 219 543.98	R17 263 806.85	R20 455 270.12	R17 937 603.71	R59 202 285.13	-R49 455.00	A payment of R12 million was made in May 2021. The outcome of the valuation appeal is expected at the end June 2021.
Church Methodist	R30 314 036.07	R375 384.32	R200 833.90	R174 550.40	R187 692.16	R187 692.16	R187 692.16	R1 313 845.12	R27 686 345.85	There is a management lock on this property; the account owner has been invited to settle the account with consideration of the new debt relief that was passed by Council in May 2021.
Basfour 2295 (Pty) Ltd	R27 760 228.31	R1 557 452.70	R1 920 659.59	R1 538 983.35	R1 532 074.70	R663 741.42	R0.00	R9 698 790.59	R10 848 525.96	Monthly instalment plan payments are being made.
Basfour 2295 (Pty) Ltd	R22 113 164.78	R3 965 051.34	R4 108 860.59	R0.00	R7 092 985.14	R0.00	R0.00	R7 170 267.71	-R224 000.00	Monthly instalment plan payments are being made.
Mitchells Plain Foundation	R14 283 392.42	R169 753.68	R167 845.95	R158 904.13	R143 588.40	R162 792.84	R151 310.44	R1 213 578.16	R12 115 618.82	The client has been invited to make arrangements as a result of the new debt relief benefits.
Zonnebloem College	R14 114 934.14	R166 236.62	R228 160.96	R168 649.06	R167 777.83	R191 603.80	R2 851 333.33	R309 475.25	R10 031 697.29	The client has been invited to make arrangements as a result of the new debt relief benefits.
De Beers Marine (Proprietary) Limited	R12 435 197.17	R164 163.38	R151 376.30	R113 614.04	R12 010 113.45	R0.00	R0.00	R0.00	-R4 070.00	The client has been invited to make arrangements as a result of the new debt relief benefits.
UCT Graduate School of Business	R12 011 997.04	R548 949.49	R663 577.73	R102 018.12	R510 846.05	R1 108 605.02	R63 577.54	R4 394 394.02	R4 620 029.07	The school is a tenant at the V&A Waterfront. The outcome of the valuation appeal is expected at the end June 2021.
Church Methodist	R10 887 515.08	R124 750.16	R87 549.66	R127 828.36	R37 493.06	R127 759.78	R91 562.81	R840 044.84	R9 450 526.41	There is a management lock on this property; the account owner has been invited to settle the account with consideration of the new debt relief that was passed by Council in May 2021.
Cape Town Community Housing Co (Pty) Ltd	R10 309 509.17	R244 975.18	R287 085.82	R248 298.85	R235 710.13	R276 993.35	R548 430.27	R1 392 308.63	R7 075 706.94	This is a delayed transfer with the developer refusing to make payment on the account until all the individual properties have been registered. Although numerous requests have been made over the years, no payments have been made. The account has since been handed over for a full recovery of arrears. The account has, however, benefitted from the "Remission of debt" (approved at Council on 27 May 2021), which resulted in R1.5 million open interest being written off at the end of May 2021.
TOTALS	**R 324 598 067.00**	**R 24 474 176.36**	**R 28 997 529.04**	**R 19 852 390.29**	**R 39 182 087.77**	**R 23 174 458.49**	**R 21 831 510.26**	**R 85 534 989.45**	**R 81 550 925.34**	

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 168.48	R 3 739 100.23	R 2 782 016.99	R 1 323 295.97	R 0.00	R 162 577 066.15	R 0.00	-R 53 555.00	R 0.00	R 170 368 092.82
Church Methodist	R 28.41	R 0.00	R 30 239 045.01	R 74 962.65	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 30 314 036.07
Basfour 2295 (Pty) Ltd	R 0.00	R 0.00	R 572 748.60	R 426 825.84	R 0.00	R 21 975 373.01	R 4 788 311.86	-R 3 031.00	R 0.00	R 27 760 228.31
Basfour 2295 (Pty) Ltd	R 0.00	R 22 337 164.78	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 0.00	R 22 113 164.78
Mitchells Plain Foundation	R 13 951.76	R 6 219 747.62	R 3 125 573.53	R 2 290 998.64	R 456 382.15	R 2 174 438.97	R 0.00	R 0.00	R 2 299.75	R 14 283 392.42
Zonnebloem College	R 39 140.05	R 0.00	R 884 821.10	R 774 982.01	R 83 232.38	R 12 291 287.66	R 0.00	R 0.00	R 41 470.94	R 14 114 934.14
De Beers Marine (Proprietary) Limited	R 0.00	R 12 176 836.33	R 26 886.93	R 3 605.71	R 0.00	R 231 938.20	R 0.00	-R 4 070.00	R 0.00	R 12 435 197.17
UCT Graduate School of Business	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12 011 997.04	R 0.00	R 0.00	R 0.00	R 12 011 997.04
Church Methodist	R 1 015.30	R 0.00	R 10 781 057.14	R 105 442.64	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 10 887 515.08
Cape Town Community Housing Co (Pty) Ltd	R 28.64	R 0.00	R 8 909.44	R 6 910.46	R 9 428.84	R 10 284 231.79	R 0.00	R 0.00	R 0.00	R 10 309 509.17

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30 days	60 days	90 days	120 days	150 days	365 days	>365 days	Comments
Amakhaya Ngoku	R21 982 209.95	R365 604.59	R317 169.30	R357 958.20	R344 840.72	R313 535.98	R399 341.32	R2 426 595.76	R17 457 164.08	There is a management lock in place as discussions relating to debt relief are currently under way in order to implement the decisions made by Council in May 2021.
Ndabeni Communal Property Trust	R7 912 956.14	R114 708.43	R147 613.25	R110 996.31	R108 609.58	R117 186.12	R102 354.46	R718 677.81	R6 492 810.18	This is a land restitution case pending outcome of funding by the City's Rural Development department. It is with the City's Legal Section where a Deffended Matter is in the Pleading Phase.
Body Corp Sandpiper Mansions	R6 280 388.90	R565 340.83	R57 171.48	R55 062.37	R65 217.78	R8 932.85	R0.00	R880 320.67	R4 648 342.92	The account owner has been invited to make arrangements as a result of the new debt relief benefits.
Silvermist Mountain Lodge Body Corporate	R5 096 337.10	R753 729.97	R93 936.72	R91 954.39	R75 809.88	R105 286.23	R95 427.17	R683 044.21	R3 197 148.53	A Management Dunning Lock is active until the end of June 2021. The debtor's accountant is currently auditing the account reconciliations provided to him.
Bangikaya Lolo	R3 483 675.70	R22 023.28	R22 203.98	R25 189.25	R18 300.35	R22 542.47	R21 492.88	R154 869.21	R3 197 054.28	The account owner is due for processing to benefit from one of the debt relief benefits passed by Council in May 2021.
Schotsche Kloof Flats Body Corporate	R2 537 304.05	R24 259.24	R22 827.47	R20 513.52	R20 073.23	R30 048.73	R15 658.28	R281 868.35	R2 122 055.23	The account owner has been invited to make arrangements as a result of the new debt relief benefits.
Victoria Wilhelmina Pedro	R2 443 892.29	R22 621.28	R22 301.97	R24 667.05	R20 060.95	R21 517.96	R24 508.78	R156 229.85	R2 151 984.45	The account owner is due for processing to benefit from one of the debt relief benefits passed by Council in May 2021.
Jane Mary Vaas	R2 427 534.99	R15 091.07	R14 891.15	R27 764.69	R12 433.95	R15 373.46	R15 521.60	R103 562.75	R2 222 896.32	The account owner has been invited to make arrangements as a result of the new debt relief
Matthew Paul Machin	R2 395 823.47	R17 096.62	R19 035.68	R17 431.72	R17 190.91	R18 643.16	R17 415.86	R122 415.55	R2 166 593.97	The account owner has been invited to make arrangements as a result of the new debt relief benefits.
Rawna Investments CC	R2 346 324.69	R18 766.25	R18 501.08	R18 788.30	R17 988.60	R24 325.21	R18 298.96	R335 714.45	R1 893 941.84	The account owner has been invited to make arrangements as a result of the new debt relief benefits.
TOTALS	**R 56 906 447.28**	**R 1 919 241.56**	**R 735 652.08**	**R 750 325.80**	**R 700 525.95**	**R 677 392.17**	**R 710 019.31**	**R 5 863 298.61**	**R 45 549 991.80**	

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	Sundries	Security deposit	TOTAL
Amakhaya Ngoku	R 982.12	R 0.00	R 10 444 081.35	R 10 115 881.15	R 1 423 473.51	R 0.00	R 0.00	-R 2 208.18	R 21 982 209.95
Ndabeni Communal Property Trust	R 12 119.89	R 0.00	R 7 972.09	R 7 972.09	R 7 589.22	R 7 209 445.78	R 667 857.07	R 0.00	R 7 912 956.14
Body Corp Sandpiper Mansions	R 240.64	R 0.00	R 2 946 925.80	R 2 844 355.17	R 488 867.29	R 0.00	R 0.00	R 0.00	R 6 280 388.90
Silvermist Mountain Lodge Body Corporate	R 18.24	R 3 955 697.01	R 1 101 640.79	R 0.00	R 38 981.06	R 0.00	R 0.00	R 0.00	R 5 096 337.10
Bangikaya Lolo	R 891.00	R 0.00	R 3 377 328.65	R 103 016.99	R 2 439.06	R 0.00	R 0.00	R 0.00	R 3 483 675.70
Schotsche Kloof Flats Body Corporate	R 485.76	R 0.00	R 2 435 791.61	R 101 026.68	R 0.00	R 0.00	R 0.00	R 0.00	R 2 537 304.05
Victoria Wilhelmina Pedro	R 221 203.82	R 0.00	R 2 002 827.88	R 156 216.91	R 23 744.29	R 39 899.39	R 0.00	R 0.00	R 2 443 892.29
Jane Mary Vaas	R 23 899.89	R 0.00	R 2 230 066.21	R 89 217.34	R 30 701.39	R 50 395.50	R 3 254.66	R 0.00	R 2 427 534.99
Matthew Paul Machin	R 439 848.21	R 12 710.10	R 653 010.76	R 47 020.81	R 41 186.48	R 1 202 047.11	R 0.00	R 0.00	R 2 395 823.47
Rawna Investments CC	R 2 001 260.09	R 6 355.29	R 53 758.96	R 184 167.67	R 18 647.82	R 82 134.86	R 0.00	R 0.00	R 2 346 324.69

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	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	10 081 179	10 511 519	10 525 121	9 425 227	9 639 565	(214 338)	-2.2%	10 516 841
Service charges	20 100 461	19 885 709	19 872 799	18 420 280	18 304 594	115 686	0.6%	19 782 656
Investment revenue	1 283 558	847 535	976 104	814 375	791 275	23 100	2.9%	976 645
Transfers and subsidies	7 553 698	5 608 724	6 138 091	5 264 550	5 661 258	(396 707)	-7.0%	5 859 398
Other own revenue	3 362 648	5 371 631	5 336 202	5 765 987	4 906 727	859 260	17.5%	5 645 947
Total Revenue (excluding capital transfers and contributions)	**42 381 544**	**42 225 117**	**42 848 316**	**39 690 420**	**39 303 418**	**387 002**	**1.0%**	**42 781 488**
Employee costs	12 775 413	15 203 365	14 871 856	12 914 421	13 083 560	(169 138)	-1.3%	14 644 976
Remuneration of Councillors	167 521	189 675	189 675	152 484	153 938	(1 454)	-0.9%	189 675
Depreciation & asset impairment	2 921 723	3 300 067	2 850 866	2 569 413	2 592 669	(23 256)	-0.9%	2 821 409
Finance charges	814 407	828 460	848 349	714 334	708 364	5 970	0.8%	852 721
Materials and bulk purchases	11 169 610	11 590 007	11 564 686	9 383 030	9 396 360	(13 331)	-0.1%	11 489 020
Transfers and subsidies	453 464	498 081	559 641	308 849	423 677	(114 828)	-27.1%	466 686
Other expenditure	11 661 832	13 220 438	13 424 537	10 537 896	10 915 116	(377 219)	-3.5%	13 616 359
Total Expenditure	**39 963 971**	**44 830 094**	**44 309 610**	**36 580 427**	**37 273 682**	**(693 255)**	**-1.9%**	**44 080 847**
Surplus/(Deficit)	**2 417 574**	**(2 604 976)**	**(1 461 294)**	**3 109 993**	**2 029 736**	**1 080 257**	**53.2%**	**(1 299 360)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 743 907	1 214 038	1 494 678	(280 640)	-18.8%	1 330 958
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)	40 524	189 226	195 569	228 318	174 602	53 716	30.8%	217 598
Surplus/(Deficit) after capital transfers & contributions	**4 369 409**	**400 078**	**478 182**	**4 552 349**	**3 699 016**	**853 333**	**23.1%**	**249 197**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**4 369 409**	**400 078**	**478 182**	**4 552 349**	**3 699 016**	**853 333**	**23.1%**	**249 197**
Capital expenditure & funds sources								
Capital expenditure	**5 970 668**	**9 605 874**	**7 375 897**	**5 035 512**	**5 875 044**	**(839 532)**	**-14.3%**	**6 761 510**
Capital transfers recognised	1 946 844	2 883 814	1 809 393	1 269 323	1 515 863	(246 540)	-16.3%	1 727 887
Borrowing	1 060 298	2 500 000	–	(65)	–	(65)	-100.0%	–
Internally generated funds	**2 963 525**	**4 222 060**	**5 566 504**	**3 766 253**	**4 359 180**	**(592 928)**	**-13.6%**	**5 033 623**
Total sources of capital funds	**5 970 668**	**9 605 874**	**7 375 897**	**5 035 512**	**5 875 044**	**(839 532)**	**-14.3%**	**6 761 510**
Financial position								
Total current assets	19 584 521	15 462 550	17 167 735	17 430 675				17 167 735
Total non current assets	56 552 793	62 552 759	60 708 257	59 576 313				60 708 257
Total current liabilities	9 777 564	9 025 173	10 501 465	6 324 337				10 501 465
Total non current liabilities	13 299 091	17 684 925	13 835 686	13 052 841				13 835 686
Community wealth/Equity	**53 060 659**	**51 305 210**	**53 538 840**	**57 629 811**				**53 538 840**
Cash flows								
Net cash from (used) operating	7 005 549	3 778 849	3 629 948	6 018 817	6 035 286	16 468	0.3%	3 629 948
Net cash from (used) investing	(6 773 466)	(8 822 386)	(6 816 334)	(5 148 986)	(5 755 840)	(606 854)	10.5%	(6 816 334)
Net cash from (used) financing	715 211	2 173 711	(384 839)	(358 161)	(358 161)	–	-	(384 839)
Cash/cash equivalents at the month/year end	**9 366 569**	**4 660 933**	**5 795 344**	**9 878 238**	**9 287 852**	**(590 386)**	**-6.4%**	**5 795 344**
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	2 151 540	237 243	246 942	185 859	194 427	1 064 451	4 859 966	9 257 614
Creditors Age Analysis								
Total Creditors	25	(12)	–	(15)	(4)	(4)	(68)	(99)

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	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**16 147 143**	**16 142 580**	**16 544 963**	**15 228 823**	**15 395 067**	**(166 243)**	**-1.1%**	**16 554 441**
Executive and council	680	1 348	2 932	1 299	1 019	280	27.5%	2 932
Finance and administration	16 146 448	16 141 229	16 542 028	15 227 523	15 394 045	(166 522)	-1.1%	16 551 505
Internal audit	15	3	3	1	3	(2)	-67.0%	3
Community and public safety	**3 393 953**	**3 207 693**	**3 092 756**	**3 051 270**	**2 506 906**	**544 365**	**21.7%**	**2 756 574**
Community and social services	167 238	134 928	125 690	86 180	102 018	(15 838)	-15.5%	125 690
Sport and recreation	66 160	54 043	48 237	30 910	40 605	(9 694)	-23.9%	48 314
Public safety	1 299 561	1 132 243	1 142 418	1 603 699	872 855	730 844	83.7%	1 142 418
Housing	1 437 443	1 384 590	1 316 312	957 519	1 116 223	(158 704)	-14.2%	980 052
Health	423 550	501 889	460 100	372 962	375 205	(2 243)	-0.6%	460 100
Economic and environmental services	**1 878 446**	**3 358 490**	**2 479 462**	**1 800 604**	**2 082 665**	**(282 062)**	**-13.5%**	**2 479 490**
Planning and development	379 116	483 906	471 473	362 055	406 464	(44 409)	-10.9%	471 501
Road transport	1 478 434	2 836 039	1 959 448	1 408 601	1 649 521	(240 920)	-14.6%	1 959 448
Environmental protection	20 895	38 545	48 541	29 948	26 681	3 267	12.2%	48 541
Trading services	**22 911 973**	**22 516 457**	**22 665 564**	**21 049 794**	**20 983 604**	**66 190**	**0.3%**	**22 534 493**
Energy sources	14 678 436	14 252 289	14 278 183	13 314 202	13 135 788	178 414	1.4%	14 270 799
Water management	4 532 188	4 473 233	4 673 556	4 253 988	4 385 421	(131 434)	-3.0%	4 527 881
Waste water management	1 967 306	2 015 133	1 996 689	1 884 529	1 851 047	33 482	1.8%	1 996 689
Waste management	1 734 042	1 775 801	1 717 136	1 597 075	1 611 347	(14 273)	-0.9%	1 739 124
Other	**1 865**	**4 951**	**5 046**	**2 285**	**4 457**	**(2 172)**	**-48.7%**	**5 046**
Total Revenue - Functional	**44 333 380**	**45 230 171**	**44 787 792**	**41 132 776**	**40 972 698**	**160 078**	**0.4%**	**44 330 044**
Expenditure - Functional								
Governance and administration	**7 879 527**	**10 228 608**	**10 153 721**	**8 120 989**	**8 585 560**	**(464 571)**	**-5.4%**	**10 150 918**
Executive and council	490 652	616 260	616 452	503 563	495 702	7 861	1.6%	617 459
Finance and administration	7 341 249	9 558 956	9 484 835	7 571 079	8 042 152	(471 073)	-5.9%	9 481 024
Internal audit	47 626	53 392	52 434	46 347	47 706	(1 358)	-2.8%	52 434
Community and public safety	**7 966 564**	**8 127 027**	**8 310 695**	**7 364 965**	**7 232 316**	**132 649**	**1.8%**	**8 298 245**
Community and social services	1 013 034	1 013 228	1 037 542	890 165	913 519	(23 354)	-2.6%	1 030 196
Sport and recreation	1 264 673	1 159 069	1 202 839	1 133 275	1 077 223	56 052	5.2%	1 196 898
Public safety	3 025 538	3 162 129	3 144 368	2 834 078	2 728 410	105 667	3.9%	3 144 413
Housing	1 378 494	1 391 023	1 492 374	1 200 579	1 247 921	(47 342)	-3.8%	1 493 165
Health	1 284 824	1 401 579	1 433 573	1 306 869	1 265 242	41 626	3.3%	1 433 573
Economic and environmental services	**4 837 900**	**5 707 789**	**5 584 550**	**4 288 327**	**4 365 830**	**(77 503)**	**-1.8%**	**5 585 924**
Planning and development	1 316 743	1 375 526	1 421 493	1 143 624	1 181 945	(38 321)	-3.2%	1 422 864
Road transport	3 328 634	4 117 236	3 919 970	2 958 908	2 993 370	(34 461)	-1.2%	3 919 972
Environmental protection	192 522	215 027	243 088	185 794	190 516	(4 721)	-2.5%	243 088
Trading services	**19 164 973**	**20 581 635**	**20 059 326**	**16 677 886**	**16 953 479**	**(275 593)**	**-1.6%**	**19 844 443**
Energy sources	11 245 900	11 992 018	11 905 684	9 839 821	9 844 967	(5 146)	-0.1%	11 801 589
Water management	3 454 946	3 570 275	3 345 642	2 759 262	2 915 927	(156 666)	-5.4%	3 283 208
Waste water management	2 266 022	2 530 258	2 423 024	2 005 278	2 065 327	(60 049)	-2.9%	2 374 671
Waste management	2 198 106	2 489 084	2 384 976	2 073 525	2 127 257	(53 732)	-2.5%	2 384 976
Other	**115 007**	**185 034**	**201 317**	**128 260**	**136 498**	**(8 238)**	**-6.0%**	**201 317**
Total Expenditure - Functional	**39 963 971**	**44 830 094**	**44 309 610**	**36 580 427**	**37 273 682**	**(693 255)**	**-1.9%**	**44 080 847**
Surplus/ (Deficit) for the year	**4 369 409**	**400 078**	**478 182**	**4 552 349**	**3 699 016**	**853 333**	**23.1%**	**249 197**

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	2019/20	Budget Year 2020/21						
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	914 528	1 066 078	1 234 931	1 036 894	1 106 428	(69 534)	-6.3%	1 234 931
Vote 2 - Corporate Services	70 585	57 780	56 762	53 725	51 325	2 400	4.7%	56 762
Vote 3 - Economic Opportunities & Asset Managemnt	262 150	283 469	248 704	223 995	233 008	(9 013)	-3.9%	249 699
Vote 4 - Energy & Climate Change	14 473 142	14 028 935	14 066 385	13 102 401	12 923 978	178 423	1.4%	14 059 001
Vote 5 - Finance	16 964 279	16 939 234	17 040 235	15 783 957	15 968 334	(184 378)	-1.2%	17 040 235
Vote 6 - Human Settlements	1 312 455	1 253 326	1 185 048	826 177	984 951	(158 774)	-16.1%	848 788
Vote 7 - Office of the City Manager	35	6	6	153	6	147	2522.1%	6
Vote 8 - Safety & Security	1 467 522	1 616 047	1 710 815	1 937 082	1 372 304	564 777	41.2%	1 710 815
Vote 9 - Spatial Planning & Environment	136 040	187 521	217 156	142 289	155 633	(13 344)	-8.6%	217 156
Vote 10 - Transport	1 364 477	2 369 495	1 488 620	1 155 589	1 231 353	(75 765)	-6.2%	1 488 620
Vote 11 - Urban Management	259 816	275 239	278 562	246 077	250 908	(4 831)	-1.9%	278 562
Vote 12 - Water & Waste	7 108 350	7 153 041	7 260 569	6 624 439	6 694 471	(70 032)	-1.0%	7 145 469
Total Revenue by Vote	**44 333 380**	**45 230 171**	**44 787 792**	**41 132 776**	**40 972 698**	**160 078**	**0.4%**	**44 330 044**
Expenditure by Vote								
Vote 1 - Community Services & Health	3 776 978	4 403 961	4 390 083	3 623 955	3 786 454	(162 498)	-4.3%	4 390 083
Vote 2 - Corporate Services	1 865 719	2 061 818	2 131 156	1 808 038	1 810 214	(2 177)	-0.1%	2 131 156
Vote 3 - Economic Opportunities & Asset Managemnt	1 350 697	1 414 661	1 414 612	1 182 885	1 220 680	(37 795)	-3.1%	1 414 445
Vote 4 - Energy & Climate Change	11 543 139	12 412 445	12 254 004	10 077 775	10 153 756	(75 981)	-0.7%	12 145 902
Vote 5 - Finance	2 695 551	3 686 308	3 798 693	3 245 904	3 312 612	(66 708)	-2.0%	3 798 693
Vote 6 - Human Settlements	1 381 141	1 394 457	1 504 048	1 209 263	1 258 376	(49 114)	-3.9%	1 504 048
Vote 7 - Office of the City Manager	230 007	258 605	259 447	232 064	226 853	5 211	2.3%	259 447
Vote 8 - Safety & Security	3 673 950	4 293 174	4 177 054	3 522 901	3 388 538	134 363	4.0%	4 177 054
Vote 9 - Spatial Planning & Environment	667 815	789 228	832 766	664 174	682 758	(18 584)	-2.7%	832 766
Vote 10 - Transport	3 257 070	3 640 210	3 515 767	2 645 255	2 725 658	(80 403)	-2.9%	3 515 767
Vote 11 - Urban Management	982 355	1 127 346	1 149 482	918 159	915 065	3 095	0.3%	1 149 482
Vote 12 - Water & Waste	8 539 549	9 347 882	8 882 498	7 450 055	7 792 719	(342 664)	-4.4%	8 762 006
Total Expenditure by Vote	**39 963 971**	**44 830 094**	**44 309 610**	**36 580 427**	**37 273 682**	**(693 255)**	**-1.9%**	**44 080 847**
Surplus/ (Deficit) for the year	**4 369 409**	**400 078**	**478 182**	**4 552 349**	**3 699 016**	**853 333**	**23.1%**	**249 197**

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	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	10 081 179	10 511 519	10 525 121	9 425 227	9 639 565	(214 338)	-2.2%	10 516 841
Service charges - electricity revenue	14 253 069	13 789 334	13 829 694	12 905 500	12 713 466	192 034	1.5%	13 829 694
Service charges - water revenue	3 021 344	3 194 459	3 212 865	2 945 949	2 976 722	(30 773)	-1.0%	3 155 020
Service charges - sanitation revenue	1 550 298	1 616 486	1 616 883	1 469 190	1 501 245	(32 056)	-2.1%	1 568 491
Service charges - refuse revenue	1 275 750	1 285 431	1 213 356	1 099 641	1 113 161	(13 520)	-1.2%	1 229 452
Rental of facilities and equipment	340 986	359 559	355 765	333 409	326 530	6 879	2.1%	362 128
Interest earned - external investments	1 283 558	847 535	976 104	814 375	791 275	23 100	2.9%	976 645
Interest earned - outstanding debtors	406 848	389 137	416 982	423 883	381 818	42 065	11.0%	424 451
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1 313 161	1 063 333	1 063 333	1 576 257	807 727	768 530	95.1%	1 076 116
Licences and permits	45 587	76 875	65 092	40 819	40 915	(96)	-0.2%	64 895
Agency services	200 585	242 236	242 236	247 324	219 573	27 751	12.6%	242 236
Transfers and subsidies	7 553 698	5 608 724	6 138 091	5 264 550	5 661 258	(396 707)	-7.0%	5 859 398
Other revenue	1 003 030	3 190 491	3 138 795	3 089 961	3 084 874	5 087	0.2%	3 409 354
Gains	52 451	50 000	54 000	54 334	45 290	9 044	20.0%	66 766
Total Revenue (excluding capital transfers and contributions)	**42 381 544**	**42 225 117**	**42 848 316**	**39 690 420**	**39 303 418**	**387 002**	**1.0%**	**42 781 488**
Expenditure By Type								
Employee related costs	12 775 413	15 203 365	14 871 856	12 914 421	13 083 560	(169 138)	-1.3%	14 644 976
Remuneration of councillors	167 521	189 675	189 675	152 484	153 938	(1 454)	-0.9%	189 675
Debt impairment	2 804 042	3 640 353	3 210 936	2 957 024	2 949 358	7 666	0.3%	3 210 641
Depreciation & asset impairment	2 921 723	3 300 067	2 850 866	2 569 413	2 592 669	(23 256)	-0.9%	2 821 409
Finance charges	814 407	828 460	848 349	714 334	708 364	5 970	0.8%	852 721
Bulk purchases	9 858 442	9 990 881	9 993 531	8 216 124	8 146 155	69 969	0.9%	9 962 535
Other materials	1 311 168	1 599 125	1 571 154	1 166 906	1 250 205	(83 299)	-6.7%	1 526 486
Contracted services	6 710 842	7 215 975	7 714 101	5 655 747	5 992 205	(336 458)	-5.6%	7 895 117
Transfers and subsidies	453 464	498 081	559 641	308 849	423 677	(114 828)	-27.1%	466 686
Other expenditure	2 129 290	2 362 108	2 497 334	1 919 922	1 971 643	(51 721)	-2.6%	2 507 785
Losses	17 659	2 002	2 166	5 204	1 910	3 293	172.4%	2 817
Total Expenditure	**39 963 971**	**44 830 094**	**44 309 610**	**36 580 427**	**37 273 682**	**(693 255)**	**-1.9%**	**44 080 847**
Surplus/(Deficit)	**2 417 574**	**(2 604 976)**	**(1 461 294)**	**3 109 993**	**2 029 736**	**1 080 257**	**53.2%**	**(1 299 360)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 743 907	1 214 038	1 494 678	(280 640)	-18.8%	1 330 958
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	40 465	189 226	195 569	228 318	174 602	53 716	30.8%	217 598
Transfers and subsidies - capital (in-kind - all)	60	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers &	**4 369 409**	**400 078**	**478 182**	**4 552 349**	**3 699 016**			**249 197**
Taxation	–	–	–	–	–			–
Surplus/(Deficit) after taxation	**4 369 409**	**400 078**	**478 182**	**4 552 349**	**3 699 016**			**249 197**
Attributable to minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to	**4 369 409**	**400 078**	**478 182**	**4 552 349**	**3 699 016**			**249 197**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**4 369 409**	**400 078**	**478 182**	**4 552 349**	**3 699 016**			**249 197**

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	2019/20	Budget Year 2020/21						
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	283 453	453 758	327 256	166 134	226 113	(59 978)	-26.5%	320 284
Vote 2 - Corporate Services	157 647	242 020	225 143	167 401	156 522	10 879	7.0%	211 149
Vote 3 - Economic Opportunities & Asset Managemnt	391 416	580 321	359 072	243 763	238 732	5 031	2.1%	347 645
Vote 4 - Energy & Climate Change	622 239	1 049 131	852 722	612 573	695 381	(82 808)	-11.9%	763 557
Vote 5 - Finance	63 051	268 787	274 033	227 047	267 281	(40 233)	-15.1%	256 354
Vote 6 - Human Settlements	858 297	894 903	781 009	532 664	691 147	(158 483)	-22.9%	738 166
Vote 7 - Office of the City Manager	1 329	2 130	1 585	666	1 535	(869)	-56.6%	1 334
Vote 8 - Safety & Security	429 428	438 954	385 688	245 609	233 566	12 043	5.2%	385 020
Vote 9 - Spatial Planning & Environment	54 776	157 205	133 448	83 154	109 896	(26 743)	-24.3%	116 654
Vote 10 - Transport	873 070	1 793 342	917 980	587 360	735 636	(148 277)	-20.2%	835 391
Vote 11 - Urban Management	57 350	81 503	66 978	39 768	63 560	(23 793)	-37.4%	55 915
Vote 12 - Water & Waste	2 178 611	3 643 819	3 050 982	2 129 371	2 455 674	(326 302)	-13.3%	2 730 041
Total Capital Expenditure	**5 970 668**	**9 605 874**	**7 375 897**	**5 035 512**	**5 875 044**	**(839 532)**	**-14.3%**	**6 761 510**
Capital Expenditure - Functional Classification								
Governance and administration	**940 353**	**1 396 272**	**1 125 651**	**716 769**	**797 827**	**(81 058)**	**-10.2%**	**1 038 014**
Executive and council	4 114	19 414	19 250	12 644	19 098	(6 454)	-33.8%	16 654
Finance and administration	935 724	1 376 447	1 106 302	704 027	778 630	(74 603)	-9.6%	1 021 262
Internal audit	516	411	99	98	99	(1)	-1.2%	98
Community and public safety	**1 316 924**	**1 745 862**	**1 487 412**	**1 045 717**	**1 276 243**	**(230 526)**	**-18.1%**	**1 420 991**
Community and social services	87 086	121 397	97 928	65 433	81 941	(16 507)	-20.1%	93 832
Sport and recreation	85 176	357 122	329 412	264 159	303 727	(39 567)	-13.0%	309 955
Public safety	234 506	279 623	221 437	152 368	159 472	(7 105)	-4.5%	221 424
Housing	858 297	894 903	781 009	532 664	691 147	(158 483)	-22.9%	738 166
Health	51 860	92 816	57 627	31 092	39 956	(8 863)	-22.2%	57 615
Economic and environmental services	**1 047 234**	**2 106 139**	**1 174 774**	**730 443**	**915 569**	**(185 126)**	**-20.2%**	**1 060 967**
Planning and development	92 747	112 992	114 674	60 833	85 764	(24 930)	-29.1%	91 941
Road transport	934 542	1 879 199	976 651	616 619	760 820	(144 201)	-19.0%	894 782
Environmental protection	19 945	113 949	83 449	52 990	68 985	(15 995)	-23.2%	74 245
Trading services	**2 664 218**	**4 338 922**	**3 575 240**	**2 532 450**	**2 875 194**	**(342 744)**	**-11.9%**	**3 228 721**
Energy sources	593 665	1 027 660	829 565	602 179	677 312	(75 133)	-11.1%	748 243
Water management	993 839	1 287 888	1 277 450	890 876	1 017 642	(126 766)	-12.5%	1 150 533
Waste water management	883 414	1 465 161	1 047 099	771 237	835 691	(64 455)	-7.7%	955 580
Waste management	193 299	558 214	421 126	268 157	344 549	(76 391)	-22.2%	374 366
Other	**1 938**	**18 679**	**12 819**	**10 133**	**10 211**	(78)	-0.76%	**12 817**
Total Capital Expenditure - Functional Classification	**5 970 668**	**9 605 874**	**7 375 897**	**5 035 512**	**5 875 044**	**(839 532)**	**-14.3%**	**6 761 510**
Funded by:								
National Government	1 869 804	2 803 382	1 730 291	1 205 402	1 448 755	(243 352)	-16.8%	1 652 020
Provincial Government	36 561	12 446	13 616	8 636	10 817	(2 181)	-20.2%	13 583
District Municipality	–	–	–	–	–	–	-	–
Other transfers and grants	40 480	67 986	65 486	55 285	56 292	(1 007)	-1.8%	62 284
Transfers recognised - capital	**1 946 844**	**2 883 814**	**1 809 393**	**1 269 323**	**1 515 863**	**(246 540)**	**-16.3%**	**1 727 887**
Borrowing	**1 060 298**	**2 500 000**	**–**	**(65)**	**–**	**(65)**	**-100.0%**	**–**
Internally generated funds	**2 963 525**	**4 222 060**	**5 566 504**	**3 766 253**	**4 359 180**	**(592 928)**	**-13.6%**	**5 033 623**
Total Capital Funding	**5 970 668**	**9 605 874**	**7 375 897**	**5 035 512**	**5 875 044**	**(839 532)**	**-14.3%**	**6 761 510**

***The credit expenditure reflecting against Borrowings relates to credit notes processed post-closure of the 2019/20 financial year.**

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	2019/20	Budget Year 2020/21			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	277 285	121 758	121 758	197 375	121 758
Call investment deposits	11 525 335	6 505 170	7 639 581	11 525 335	7 639 581
Consumer debtors	6 320 661	6 999 547	7 677 462	3 289 019	7 677 462
Other debtors	1 021 212	1 302 932	1 265 569	1 948 054	1 265 569
Current portion of long-term receivables	8 524	5 594	8 526	8 524	8 526
Inventory	431 504	527 549	454 840	462 369	454 840
Total current assets	**19 584 521**	**15 462 550**	**17 167 735**	**17 430 675**	**17 167 735**
Non current assets					
Long-term receivables	11 616	15 984	963	3 482	963
Investments	6 267 808	5 908 894	5 908 894	6 833 363	5 908 894
Investment property	581 247	579 534	579 533	581 247	579 533
Investments in Associate	–	–	–	–	–
Property, plant and equipment	49 082 175	55 655 771	53 772 245	51 548 274	53 772 245
Biological	–	–	–	–	–
Intangible	599 678	382 296	436 352	599 678	436 352
Other non-current assets	10 269	10 280	10 269	10 269	10 269
Total non current assets	**56 552 793**	**62 552 759**	**60 708 257**	**59 576 313**	**60 708 257**
TOTAL ASSETS	**76 137 314**	**78 015 309**	**77 875 992**	**77 006 988**	**77 875 992**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	446 355	628 487	407 221	446 355	407 221
Consumer deposits	419 421	497 264	438 715	433 054	438 715
Trade and other payables	7 527 442	6 602 127	8 234 751	4 073 763	8 234 751
Provisions	1 384 347	1 297 295	1 420 779	1 371 165	1 420 779
Total current liabilities	**9 777 564**	**9 025 173**	**10 501 465**	**6 324 337**	**10 501 465**
Non current liabilities					
Borrowing	6 871 889	9 784 054	6 580 592	6 625 638	6 580 592
Provisions	6 427 203	7 900 871	7 255 094	6 427 203	7 255 094
Total non current liabilities	**13 299 091**	**17 684 925**	**13 835 686**	**13 052 841**	**13 835 686**
TOTAL LIABILITIES	**23 076 656**	**26 710 099**	**24 337 152**	**19 377 177**	**24 337 152**
NET ASSETS	**53 060 659**	**51 305 210**	**53 538 840**	**57 629 811**	**53 538 840**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	47 421 464	46 737 031	48 580 967	52 768 967	48 580 967
Reserves	5 639 194	4 568 179	4 957 873	4 860 844	4 957 873
TOTAL COMMUNITY WEALTH/EQUITY	**53 060 659**	**51 305 210**	**53 538 840**	**57 629 811**	**53 538 840**

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	2019/20	Budget Year 2020/21						
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	9 841 785	10 031 409	10 136 463	9 286 932	9 311 715	(24 782)	-0.3%	10 136 463
Service charges	20 880 394	18 045 505	18 364 553	18 250 707	17 795 574	455 133	2.6%	18 364 553
Other revenue	1 756 755	4 122 832	3 968 169	4 874 825	4 511 488	363 337	8.1%	3 968 169
Transfers and Subsidies - Operational	4 957 485	5 608 724	6 138 091	5 716 441	6 159 552	(443 111)	-7.2%	6 138 091
Transfers and Subsidies - Capital	1 911 311	2 815 828	1 873 990	1 454 896	1 876 994	(422 098)	-22.5%	1 873 990
Interest	1 642 305	847 535	976 104	851 931	868 369	(16 438)	-1.9%	976 104
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(33 265 559)	(36 939 655)	(37 074 094)	(33 820 751)	(33 892 246)	(71 495)	0.2%	(37 074 094)
Finance charges	(718 927)	(753 329)	(753 329)	(596 163)	(596 161)	3	0.00%	(753 329)
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**7 005 549**	**3 778 849**	**3 629 948**	**6 018 817**	**6 035 286**	**16 468**	**0.3%**	**3 629 948**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	73 195	117 986	119 486	–	–	–	-	119 486
Decrease (increase) in non-current receivables	10 826	3 390	963	–	–	–	-	963
Decrease (increase) in non-current investments	(886 819)	(298 475)	(298 475)	–	–	–	-	(298 475)
Payments								
Capital assets	(5 970 668)	(8 645 287)	(6 638 307)	(5 148 986)	(5 755 840)	(606 854)	10.5%	(6 638 307)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(6 773 466)**	**(8 822 386)**	**(6 816 334)**	**(5 148 986)**	**(5 755 840)**	**(606 854)**	**10.5%**	**(6 816 334)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	1 091 580	2 500 000	–	–	–	–	-	–
Increase (decrease) in consumer deposits	8 459	45 206	(13 344)	–	–	–	-	(13 344)
Payments								
Repayment of borrowing	(384 828)	(371 495)	(371 495)	(358 161)	(358 161)	–	-	(371 495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**715 211**	**2 173 711**	**(384 839)**	**(358 161)**	**(358 161)**	**–**	**-**	**(384 839)**
NET INCREASE/ (DECREASE) IN CASH HELD	**947 294**	**(2 869 825)**	**(3 571 224)**	**511 670**	**(78 716)**			**(3 571 224)**
Cash/cash equivalents at beginning:	8 419 275	7 530 759	9 366 569	9 366 569	9 366 569			9 366 569
Cash/cash equivalents at month/year end:	9 366 569	4 660 933	5 795 344	9 878 238	9 287 852			5 795 344

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	(214 338)	-2.2%	The variance is a combination of over-/under-recovery in the following categories: 1. Property Rates (under), due to the ongoing real time supplementary valuations, and resolution of GV2018 objections and appeals. The largest GV2018 appeal reduction for the month under review is the Cableway Company valuation with a change from R283.7 million to R220.9 million effective 01 July 2019. Further under-recovery was caused by unfinalised accounts, account reversals, and the change in rating category for B&B and guest houses, effective March 2020. 2. Rates Revenue Forgone (over), due to more pension- and indigent applications qualifying for rates rebates.	No immediate corrective action required.
Service charges - electricity revenue	192 034	1.5%	The over-recovery is due to the increase in economic activities as a result of lifting the COVID-19 restriction levels.	No immediate corrective action required.
Service charges - water revenue	(30 773)	-1.0%	The actual year-to-date revenue generated is lower than anticipated as current billing levels are impacted by consumption levels.	No immediate corrective action required.
Service charges - sanitation revenue	(32 056)	-2.1%	The actual year-to-date revenue generated is lower than anticipated as current billing levels are impacted by consumption levels.	No immediate corrective action required.
Service charges - refuse revenue	(13 520)	-1.2%	Immaterial variance.	-
Rental of facilities and equipment	6 879	2.1%	Immaterial variance.	-
Interest earned - external investments	23 100	2.9%	Immaterial variance.	-
Interest earned - outstanding debtors	42 065	11.0%	The over-recovery is due to more than planned outstanding debtor balances for property rates, refuse and other rates-funded services.	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				
Dividends received	–	-		
Fines, penalties and forfeits	768 530	95.1%	The variance is mainly within the following directorates: 1. Transport, due to the call-up of a guarantee on a capital project where the contractor was liquidated and the contract subsequently terminated, and expired MyCiTi cards with credit balances accrued to revenue. 2. Safety & Security, due to more than planned traffic fines issued, the eradication of backlogs caused by the implementation of the contravention system, and more than planned fines income collected as staff members are working overtime.	No immediate corrective action required.
Licences and permits	(96)	-0.2%	Immaterial variance.	-
Agency services	27 751	12.6%	The variance is mainly within the Finance directorate and is due to more than planned registrations of new-/unlicensed vehicles and license renewals.	No immediate corrective action required.
Transfers and subsidies	(396 707)	-7.01%	The variance reflects in the following directorates: 1. Economic Opportunities & Asset Management, due to delays in implementation of the National Skills Fund Project as a result of COVID-19 implications that prompted the need to address all contractual requirements, which subsequently led to the project not commencing as originally envisaged. 2. Safety & Security, due to the LEAP project being put on hold for the first five months of 2020/21, and the under-recovery of CID-funded projects as a number of CID clients have not made payment for services as per agreement. 3. Finance, due to misalignment of the period budget provision on income realised on the VAT portion of grant-funded projects currently in progress. 4. Transport, due to slower than expected progress on the Automated Fare Collection System, and lower than planned expenditure on cleaning services at PTIs as well as on MyCiTi Station management services. *Continued on next page*	CID recoveries will be processed in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Transfers and subsidies	*See previous page*	*See previous page*	5. Human Settlements, due to: a) Delays in implementation of top structure projects as a result of the COVID-19 lockdown restrictions; b) Vacant grant-funded positions; and c) Delays in the implementation of the Public Housing COVID-19 Project as the transversal contracts utilised by the department does not sufficiently cover the required scope of work for the project. Procurement of additional contracts to fully implement the project is in process.	*See previous page*
Other revenue	5 087	0.16%	Immaterial variance.	-
Gains	9 044	19.97%	The variance is mainly due to more than anticipated land sales and proceeds recognised from vehicles, plant and equipment sold on auction.	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	(69 534)	-6.3%	The variance is a combination of over-/under-recovery mainly in the following categories: 1. Rental of facilities and equipment (under), due to COVID-19 lockdown restrictions that had an impact on the demand for facilities as well as unfinalised lease management agreements. 2. Fines, penalties and forfeits (over), combination of over-/under-recovery, mainly on: a) Overdue Book Fines (under), due to the closure of public libraries during the COVID-19 lockdown; and b) Forfeited retentions and penalties (over), due to the penalty imposed for poor contract performance on the Heideveld ECD Project. 3. Transfers and Subsidies (under), due to misalignment of period budget provisions with actual revenue recognised for the period. 4. Other revenue (under), combination of over-/under-recovery, mainly on: a) Camp/Resort fees and Admission fees (under), due to closure of resorts and restrictions as a result of the COVID-19 pandemic; and b) Burial fees (over), due to higher than expected demand for burials as a result of the COVID-19 pandemic. 5. Transfers and subsidies capital (under), due to the delayed implementation on the following grant-funded capital projects as a result of COVID-19 lockdown restrictions: a) Bellville Integrated Recreation Facility; b) Manenberg Integrated Project; c) Various Facility Upgrade Projects; and d) Khaya & Nyanga Integrated Projects.	Transfers and subsidies: National- and Provincial grant-funded projects were reviewed and reprioritised as part of the January 2021 adjustments budget process. Actual expenditure/revenue recognition on capital projects will be concluded before the 2020/21 financial year end.
Vote 2 - Corporate Services	2 400	4.7%	Immaterial variance.	-
Vote 3 - Economic Opportunities & Asset Managemnt	(9 013)	-3.9%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 4 - Energy & Climate Change	178 423	1.4%	The variance is a combination of over-/under-recovery mainly on: 1. Service charges - electricity revenue (over), due to the increase in economic activities as a result of the lifting of the COVID-19 lockdown restrictions resulting in higher than anticipated electricity consumption; and 2. Other Revenue - Salvaged Items (under), where less than planned field work was performed because of the COVID-19 lockdown restrictions.	No immediate corrective action required.
Vote 5 - Finance	(184 378)	-1.2%	The variance is a combination of over-/under-recovery mainly on: 1. Property rates (under), against the following subcategories: a) Property Rates (under), due to the ongoing real time supplementary valuations, and resolution of GV2018 objections and appeals. The largest GV2018 appeal reduction for the month under review is the Cableway Company valuation with a change from R283.7 million to R220.9 million effective 01 July 2019. Further under-recovery was caused by unfinalised accounts, account reversals, and the change in rating category for B&B and guest houses effective March 2020. b) Rates Revenue Forgone (over), due to more pension- and indigent applications. 2. Service charges - refuse revenue (over), where the cost of extending indigent relief is higher due to more than planned qualifying indigent consumers. 3. Interest earned - external investments (over), where investment income from short term and call accounts are more than anticipated due to higher than anticipated cash and investment funds available. 4. Interest earned - outstanding debtors (over), mainly on: a) Interest on Arrear Rates, as many customers are negatively affected by the COVID-19 pandemic and struggling to pay their municipal accounts; and b) Interest Earned on Arrears - Other Services, due to more than anticipated interest on arrears for other services. 5. Agency Services (over), due to an increase in the number of registration of new-/ unlicensed vehicles and license renewals. 6. Transfers and subsidies (under), largely due to lower than planned income on the VAT clawback recognised to date, which is linked to the progress and finalisation of certain grant-funded projects. 7. Other Revenue (over), mainly on collection charges recovered, as a result of a backlog of collection charges loaded on debtors accounts over the last few months. A further increase in collection charges is foreseen in the last quarter as more clients are being handed over.	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 Vote				
Vote 6 - Human Settlements	(158 774)	-16.1%	The variance reflects against the following categories: 1. Indigent relief and Subsidies/Rebates, which is demand driven and dependent on eligibility. 2. Transfers & Subsidies - Operating, due to: a) Delayed implementation of top structure projects as a result of the COVID-19 lockdown restrictions; b) Vacant grant-funded positions; and c) Delayed implementation of the Public Housing COVID-19 Project as the transversal contracts utilised by the department does not sufficiently cover the required scope of work for the project. The procurement of additional contracts to fully implement the project is in process. 3. Transfers and Subsidies - Capital, on the following projects: a) Imizamo Yethu UISP Project, which has been subjected to multiple delays as a result of legal proceedings and community resistance challenges. The COVID-19 lockdown also had a negative impact on the project's progress; b) Greenville Housing Project Phase 4, where the agreement has not been concluded yet; and c) Informal Settlement Upgrade - Monwabisi Informal Settlement Upgrade: Monwabisi Park, where the contractor could not be appointed due to land invasions.	Outstanding matters will be resolved and finalised before year end.
Vote 7 - Office of the City Manager	147	2522.1%	Immaterial variance.	-
Vote 8 - Safety & Security	564 777	41.2%	The variance is a combination of over/under-recovery on the following categories: 1. Fines, penalties and forfeits (over), mainly due to; a) More than anticipated traffic fines issued to date; b) The eradication of backlogs caused by the implementation of the contravention system, and c) More than planned fines income collected as a result of staff working overtime as well as more fines being paid as a result of the implementation of the admin mark. 2. Transfers and Subsidies (under), due to the LEAP project being put on hold for the first five months of 2020/21, and the under-recovery of CID-funded projects as a number of CID clients have not made payment for services as per agreement.	The LEAP Project is continuing but under expenditure is anticipated as a result of the 5-month hold placed on the project, which will result in under performance on the revenue. CID recoveries will be processed in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 9 - Spatial Planning & Environment	(13 344)	-8.6%	The under-recovery reflects on: 1. Building Levies, largely as a result of a decline in building-related activities, due to the current economic situation; and 2. Revenue Capital, largely due to the misalignment of the period budget provision and actual revenue recognised on the Philippi Fresh Produce Market Refurbishment Project.	No immediate corrective action required.
Vote 10 - Transport	(75 765)	-6.2%	The variance is a combination of over-/under-recovery. 1. Licences and permits (over), a combination of over-/under-recovery, mainly on: a) Licences or Permits: Road and Transport (under), due to less than planned wayleave permit applications received where the trenchless methodology has not been applied by contractors, and b) Filming fees (over), due to more than expected revenue for productions in parking areas. 2. Fines, Penalties and Forfeits (over), mainly on: a) Other Fines or penalties, due to the call-up of a guarantee on a capital project where the contractor was liquidated and the contract subsequently terminated; and b) Forfeits - Unclaimed money, due to the accrual to revenue of credit balances on expired MyCiTi cards. 3. Transfers & subsidies (under), due to slower than expected progress on the AFC System, and lower than planned expenditure on cleaning services at PTIs as well as on MyCiTi Station management services. 4. Other revenue (over), combination of over-/under-recovery, mainly on: a) Busfares - Transit Products (under), due to lower than planned demand for services to date; b) Recoveries of infrastructure Maintenance (over), due to unplanned final costs billed to PRASA, which relates to the R44 Road maintenance project that continued in the current financial year as it was not completed in 2019/20; c) Service Charges - Infrastructure and Facilities (under), where credits were granted to the Table Mountain Aerial Company as it could not operate due to COVID-19 lockdown regulations; d) Cash Recoveries Claims (over), due to insurance pay-outs for IRT buses written off; and e) Parking fees (under), due to contractor not being operational since the start of the COVID-19 lockdown as well as expiration of the tender at the end of June 2020. *Continued on next page.*	Cash Recoveries Claims: Funds to be transferred to an AFF fund for future IRT bus acquisitions/upgrades. Parking fees: A new tender process is in progress and projected to be in place in the new financial year.

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	*See previous page*	*See previous page*	5. Transfers & subsidies - Capital (under), a combination of over-/under-recovery, mainly on: a) Capital grants - national (under), due to slower than anticipated progress on the following major capital projects: i. IRT Ph2A Land & Property Acquisitions, where various property acquisitions are still in progress with substantial commitments to be raised in June 2021; ii. IRT Phase 2A: Jan Smuts/Morgenster upgrade, due to a later than anticipated start. Contracts are being fast-tracked for delivery by the financial year end; and iii. IRT Control Centre, due to delays in the delivery of equipment from abroad as a result of the COVID-19 restrictions. b) Development Contribution/BICL (over), due to more than planned development levy receipts to date.	*See previous page*
Vote 11 - Urban Management	(4 831)	-1.9%	Immaterial variance.	-
Vote 12 - Water & Waste	(70 032)	-1.0%	The variance is a combination of over-/under-recovery. 1. Service charges - Water revenue and Sanitation revenue (under), where billing levels are impacted by current consumption levels resulting in the actual year-to-date revenue being lower than anticipated. 2. Services charges - Refuse revenue (over), a combination of over-/under-recovery, mainly on: a) Refuse charges (over), where the anticipated revenue for refuse removal was reduced based on the trend for the first six months of the financial year, however, there is a slight increase in the containers being billed; and b) Disposal coupon fees (under), where the disposal of general waste is consumption driven and the actuals to date are lower than anticipated. 3. Interest earned - outstanding debtors (over), as a result of higher levels of outstanding debt. 4. Transfers & subsidies (under), as a result of outstanding invoices that must still be received and verified against the COVID-19 Project. 5. Other Revenue (over), mainly on: a) Treatment Effluent - Sales, where the year-to-date revenue is higher than anticipated; and b) Recoveries of Operational Expenditure, due to higher than anticipated revenue recovered for electricity usage by contractors at the temporary desalination plants. 6. Transfers & subsidies - Capital - NT and PT (under), where the validation process of payment certificates is taking longer than anticipated. 7. Development Contribution/Levy & BICL (over), where the year-to-date revenue is more than planned as the budget provision is based on historical trends and difficult to accurately estimate.	Transactions will be processed by year end.

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	(162 498)	-4.3%	The variance is a combination of over/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies, the impact of the internal filling of vacancies and slower than expected implementation of job creation projects. 2. Other Materials (over), combination of over/under expenditure, mainly on: a) Pharmaceutical supplies and vaccines (over), due to higher than anticipated COVID-19 related expenditure; and b) Materials, consumables, tools and equipment (under), due to the delayed implementation of EPWP projects resulting in lesser requirement for materials to date. 3. Contracted Services (under), combination of over/under expenditure, mainly on: a) Recreation, Sport, Tourism and Social Development (under), due to the impact of COVID-19 lockdown restrictions on the implementation of community-based programmes; b) Building Contractors and R&M Contracted Serv Building (under), where COVID-19 lockdown restrictions resulted in maintenance programmes not being implemented as planned; c) Medical Health Services and support (under), due to lower than anticipated COVID-19 related cases and subsequent demand for this services; d) G&D Laboratory Services - Medical (under), due to fewer than expected COVID-19 reported cases, and outstanding invoices; e) Medical staff (under), due to fewer than expected COVID-19 related cases as well as outstanding invoices from labour brokers; f) Security Services - Municipal Facilities (over), due to more instances of vandalism during the COVID-19 lockdown period as well as an increased demand for security services; g) R&M Gardening Services (over), due to the earlier than planned implementation of grass cutting in parks and open spaces; and h) R&M Electrical (under), due to the negative impact of the COVID-19 lockdown on facility management and operations. 4. Transfers and subsidies (under), due to: a) Outstanding MOAs from approved beneficiaries for grants-in-aid resulting in payment delays; and b) Delays in the allocation of humanitarian relief in the form of grants/sponsorships to NGOs. *Continued on next page.*	The directorate has 253 vacancies in various stages of the recruitment and selection process; 1075 posts were filled while 759 positions were terminated since the beginning of the financial year. The appointment of EPWP workers through the roll-out of programmes as per approved Project Identification Documents (PID) is ongoing. Payments to grant-in-aid beneficiaries to be done once beneficiaries are approved by Council.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 1 - Community Services & Health	*See previous page*	*See previous page*	5. Other Expenditure (under), mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle, due to lower than anticipated requirement for vehicle hire as a result of the COVID-19 lockdown restrictions; b) Uniforms and protective clothing, due to delays in the appointment of additional EPWP staff; c) Training, due to the impact of the COVID-19 lockdown on implementation of the Workplace Skills Plan interventions as only virtual training is taking place as well as the moratorium placed on non-essential training; d) Electricity, due to outstanding ESKOM invoices; and e) G&D Books Periodicals and Subscriptions, due to procurement delays as a result of COVID-19 restrictions.	*See previous page*
Vote 2 - Corporate Services	(2 177)	-0.1%	Immaterial variance.	The directorate has 95 vacancies in various stages of the recruitment and selection process; 93 positions were filled and 65 terminations processed since the start of the financial year.
Vote 3 - Economic Opportunities & Asset Managemnt	(37 795)	-3.1%	The variance reflects on the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Contracted services (under), combination of over/under expenditure, mainly on: a) Advisory Services - Project Management (under), where the professional services consultants tender is still to be awarded; b) R&M Maintenance of Equipment (over), due to the budget being reduced and savings transferred to security services for land invasions. The acceleration of work delayed from previous periods further contributed to the variance; and c) Security Services - Municipal Facilities (over), due to the annual contract increase implemented effective 1 March 2021. 3.Transfers and Subsidies (under), mainly due to delays in implementation of the National Skills Fund Project as a result of COVID-19 restrictions that prompted the need to address all contractual requirements, which subsequently led to the project not commencing as originally planned.	The directorate has 72 vacancies in various stages of the recruitment and selection process; 74 positions were filled and 47 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 4 - Energy & Climate Change	(75 981)	-0.7%	The variance is a combination of over/under expenditure 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 vacancies. 2. Bulk purchases (over), due to the lifting of COVID-19 lockdown restrictions and subsequent increase in economic activities. 3. Other Materials (under), mainly on: a) Materials Consumables Tools & Equipment, due to reduced maintenance as a result of the COVID-19 lockdown restrictions, which led to a reduction in the use of materials and consumables; b) Printing Stationery & Photographic, due to staff working remotely in line with COVID-19 restrictions resulting in less printing and stationery being required; and c) R&M Material General & Consumables, due to reduced maintenance as a result of COVID-19 restrictions as well as the Public Lighting Maintenance contract that was awarded recently. 4. Contracted Services (under), mainly on R&M Electrical and R&M Maintenance of Equipment, where COVID-19 restrictions resulted in a reduction in maintenance work done. The late award of the Public Lighting Maintenance contract further contributed to the variance. 5. Other expenditure (under), mainly on: a) Levy: Skills Development, due to the impact of the four-month payment holiday announced by the President as part of the COVID-19 pandemic relief; and b) Travel and Subsistence, due to COVID-19 restrictions.	The directorate has 214 vacancies in various stages of the recruitment and selection process; 198 vacancies were filled and 83 posts terminated 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 5 - Finance	(66 708)	-2.0%	The variance is a combination of over/under expenditure on: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Finance Charges (over), mainly on interest other, as a result of the outcome of an objection against the GV2015 valuation roll, where the value of a property owned by Airports Company South Africa (ACSA) was reduced from R3.1 billion to R2.4 billion effective 01 July 2016. The calculated interest amounted to R4.9 million and was based on excess payments made by ACSA from 01 July 2016 to 02 December 2019. 3. Contracted Services (over), due to security services for additional cash collection sites. 4. Transfers and subsidies (under), due to delays in the issuing of grants to beneficiaries as a result of non-compliance, and the misalignment of actuals and period budget for the Cape Town Stadium. 5. Other expenditure (under), a combination of over/under expenditure, mainly on: a) Commission - Revenue Sharing (under), as a result of unprocessed third party commission fees, due to late submission and delayed reconciliation processes; and b) Refunds Paid - Prior Year (over), due to credit write-off reversals.	The directorate has 104 vacancies in various stages of the recruitment and selection process; 46 vacancies were filled and 60 posts terminated since the start of the financial year. Virements will be processed where so 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 6 - Human Settlements	(49 114)	-3.9%	The variance is a combination of over/under expenditure on the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Debt Impairment (over), due to the increase in customers defaulting on account payments as a result of the COVID-19 pandemic resulting in more debt being written-off. 3. Contracted Services (under), a combination of over/under expenditure: a) Professional Services Engineering Civil (over), due to the increase in construction monitoring at certain high risk projects as a result of project management findings raised and recommended by the AGSA; b) G&D Professional Services - Quality Control (under), where the final invoice for NHBRC Enrolment fees must still be submitted and processed; c) G&D Prof Services Engineering Civil (over), due to misalignment of actual expenditure and period budget provisions; d) G&D Contracted Service Building (under), due to delays in implementation of projects as a result of the COVID-19 lockdown; and e) R&M Contracted Services Building (under), due to outstanding invoices. 4. Other Expenditure (under): a) G&D Deeds and Transfers, due to delays in processing title deed transfer requests as a result of the impact of the COVID-19 lockdown on the functioning of the Deeds Office as well as delays in the appointment of attorneys; and b) Subsidies on Homeowners Redemption, largely as a result of lower than anticipated redemption charges relating to the unrealised portion of the housing fund, which is linked to the transfer of properties in respect of saleable Council Rental units for individuals who are eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy. 5. Transfers and Subsidies (under), due to delays in implementation of the top structures as a result of the prevailing COVID-19 pandemic.	The directorate has 139 vacancies in various stages of the recruitment and selection process; 112 positions were filled and 49 terminations processed since the start of the financial year. Virements will be processed where so 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 7 - Office of the City Manager	5 211	2.3%	The variance is a combination of over/under expenditure against the following categories: 1. Employee related costs (under), as a result of unfilled vacancies, and bonuses being less than planned. 2. Transfers and Subsidies (under), due to misalignment of the period budget provisions with the actual expenditure relating to Mayoral events, and Relief and Charitable contributions 3. Other Expenditure (over), combination of over/under expenditure, mainly on: a) Membership Fees: Professional (over), due to the 2021/22 SALGA membership fees being paid in advance; and b) Advertising - Corporate and Municipal (under), due to less than planned expenditure relating to mayoral advertising campaigns.	The over expenditure will only be addresed as part of year end transactions as the expenses paid in advance will be carried over to the next financial year. The directorate has 16 vacancies in various stages of the recruitment and selection process; 14 positions were filled with 9 terminations since the start of the financial year. The filling of vacancies is an ongoing process.
Vote 8 - Safety & Security	134 363	4.0%	The variance is a combination of over/under expenditure. 1. Employee related costs (over), due to an increase in overtime as a result of COVID-19 operations, increased land invasions as well as other public protest action, which required staff to be deployed on an overtime basis to assist with safeguarding property and protect human lives. Recruits becoming permanent and receiving standby allowances further contributed to the variance. 2. Depreciation (under), due to fewer than planned assets procured to date. 3. Other Material (under), due to the LEAP Project being put on hold for five months resulting in limited expenditure against the budget. 4. Other Expenditure (under), mainly due to the LEAP Project being put on hold for five months resulting in under expenditure on Uniforms and Protective Clothing and Training.	Once-off savings will be identified from savings realised on vacancies to cater for the overspending on overtime and standby allowances. Strict measures are in place to prevent misuse of overtime i.e. staff members are not allowed to work overtime without pre-approval from his/her line manager and director. The directorate has 649 vacancies in various stages of the recruitment and selection process; 642 posts were filled while 2236 were terminated since the beginning of the financial year. The LEAP Project is continuing but under expenditure is anticipated as a result of the five month hold placed on the project.
Vote 9 - Spatial Planning & Environment	(18 584)	-2.7%	The under expenditure relates to: 1. Employee related costs, due to vacancies that were put on hold as well as the turnaround time in filling vacancies and the impact of the internal filling of vacancies; and 2. Contracted Services, mainly due to a slight delay in the Invasive Plants Clearing project. The contractors are in the field and completion of services is awaited.	The directorate has 69 vacancies in various stages of the recruitment and selection process; 84 posts were filled while 35 were terminated 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 10 - Transport	(80 403)	-2.9%	The variance is a combination of over/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Other Materials (under), combination of over/under expenditure, mainly on: a) Printing and Stationery (under), as the majority of staff are working from home; b) R&M Materials General & Consumables (under), due to lower expenditure on traffic signal- and stormwater maintenance; c) G&D Labour to Operating (under), due to some unfilled contract vacancies, which resulted in lower than planned labour cost recovered and, d) Fuel (over), due to numerous increases in fuel prices. 3. Contracted Services (under), combination of over/under expenditure, mainly on: a) R&M Contracted Serv Buildings (over), where road resurfacing and stormwater maintenance is progressing slightly faster than anticipated; b) R&M Maintenance of equipment (under), due to the MyCiTi bus maintenance contract ending in June 2020. The deviation report approved to extend the contract was less due to lower mileage covered by the buses as a result of the lockdown restrictions and curfews resulting in decreased maintenance; c) Cleaning Costs (under), due to less reliance on the cleaning contract as labour brokers are being used for additional deep cleaning at PTIs on the COVID-19 Project; d) Transportation Services: People (over), due to earlier than anticipated approval of VOC invoices for payment; e) Security Services: Municipal facilities (over), due to additional security requirements at PTIs as a result of the COVID-19 restrictions; f) G&D Transportation Services People (under), as issues identified with the Station Management invoices needs to be resolved before approval for payment; and g) G&D Security Services (under), due to delays in reposting of costs directly booked against the cost centre to the grant-funded operating project. 4. Other expenditure (under), combination of over/under expenditure, mainly on: a) Hire Charges (under), due to lower than planned requirements for hiring services as a result of the COVID-19 lockdown; b) Telecommunication: Cell Phone Subscriptions (over), due to more staff working from home and using data; and c) Operating leases (under), due to less lease agreements in place.	The directorate has 213 vacancies in various stages of the recruitment and selection process; 111 posts were filled while 80 terminations were processed since the beginning of the financial year. Expenditure budget provisions to be reviewed and aligned to actual expenditure where necessary. Virements to be processed where so 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 11 - Urban Management	3 095	0.3%	The variance is a combination of over/under expenditure mainly on: 1. Employee related costs (over), combination of over/under expenditure, mainly on: a) Salaries and wages (under), due to the turnaround time in filling of vacancies; b) Non Permanent Staff (over), where the periodic budget provision is misaligned with the actual expenditure to date; and c) Wages: Mayor's Job Creation (under), due to slower than planned implementation of the Corporate EPWP Adult Education Training (AET) & Baseline Skills Project as a result of the COVID-19 pandemic. 2. Contracted Services (over), combination of over/under expenditure, mainly on: a) Advisory Services - Project Management (over), due to misalignment of period budget provisions and actual expenditure on a number of sub council projects; and b) Administrative and Support Staff (under), due to less than planned requirement for labour brokers within the directorate.	The directorate has 24 vacancies in various stages of the recruitment and selection process; 38 positions were filled while 26 were terminated since the beginning of the financial year. Filling of vacancies is ongoing. Virements will be done where so identified. Expenditure budget provisions to be reviewed and aligned to actual expenditure where necessary. The over expenditure will be covered by the full year budget.
Vote 12 - Water & Waste	(342 664)	-4.4%	The under expenditure reflects against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the internal filling of vacancies. 2. Bulk Purchases (under), mainly on: a) Bulk Water: Levy (Berg Water Project), due to delays in receipt of invoices from the National Department of Water & Sanitation as well as consumption levels being lower than anticipated; and b) Bulk Purchase - Water Desalination, due to final expenditure for the temporary desalination plant being less than anticipated. 3. Other materials (under), a combination of over/under expenditure, mainly on: a) R&M Mat General & Consumables, due to expenditure being slightly less than anticipated; b) Printing Stationery & Photographic, due to staff still working from home; and c) Materials Consumables Tools &Equipment, due to delays in delivery of goods procured. 4. Contracted Services (under), a combination of over/under expenditure, mainly on: a) Refuse Removal (over), where contractors have been asked to assist in areas they would not normally render a service. This allowance forms part of the scope of their tenders; b) Security Services: Municipal Facilities (over), where the number of security incidents has been greater than anticipated; c) R&M Electrical (over), due to overdue electrical maintenance work being done as a result of the availability of the tender; *Continued on next page.*	The directorate has 1084 vacancies in various stages of the recruitment and selection process; 394 vacancies were filled while 252 were terminated since the beginning of the financial year. Virements/journals will be done 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 12 - Water & Waste	*See previous page*	*See previous page*	d) Sewerage Services (over), due to additional informal settlement areas being serviced; e) Servicing of Vehicles and Equipment (under), where the servicing of non-asset related items such as containers at informal settlements is lower than anticipated; f) Cleaning Costs (under), due to expiration of the cleaning services tender, which has since been reinstated; g) Advisory Services - Project Management (under), due to delays in the award of the tenders for the Carbon Credit project that is currently in the process of S33 approval; h) Waste Minimisation (under), where the chipping of green waste is consumption driven and the amount of waste received has been lower than anticipated; i) Administrative and Support Staff (under), due to less than planned labour broker staff appointed in place of permanent staff affected by the pandemic; j) G&D Contracted Service Building (under), due to misalignment of the periodic budget provision with actual expenditure; k) Professional Services - Engineering: Civil (under), due to delays in commencement of certain projects; l) R&M Contracted Service Building (under), where the upgrading of depots/facilities resulted in repairs and maintenance being less than anticipated to date; m) Advisory Services - Research & Advisory (under), due to delays in the finalisation of COVID-19 related compliance issues at landfill sites resulting in no site visits taking place; n) Sludge removal (under), where sludge production is linked to wastewater characteristics, which includes wastewater quantity and operational performance of the plant. The under-expenditure is a combination of these operational variances as well as a delays experienced in the awarding of the new tender; and o) R&M Maintenance of Equipment (under), due to outstanding maintenance work on fleet and other equipment. 5. Other expenditure (under), a combination of over/under expenditure, mainly on: a) Electricity (under), due to the decommissioning of temporary desalination plants; b) Uniform & Protective Clothing (under), due to lower than planned requirements for uniform and protective clothing relating to EPWP workers as appointments are less than planned to date; c) Levy: Skills Development (under), due to the four-month payment holiday announced by the President as part of the COVID-19 pandemic relief; d) R&M Hire of LDV, Panel Van, Bus, Special Vehicle (over), due to an increase in hiring of vehicles and plant as part of maintenance operations; e) Hire of LDV, Panel Van, Bus, Special Vehicle (over), where the increase in vehicle breakdowns has resulted in more vehicles being hired; f) R&M Hire Charges (over), due to an increase in hiring of equipment as part of maintenance operations; g) Rehabilitation of Closed Landfill Sites (under), due to misalignment of the period budget and actual expenditure to date. The tender for the Radnor Landfill site rehabilitation has been awarded and the City is awaiting approval of the Construction Work Permit from the Western Cape Government; h) Rehabilitation Costs transferred to Provision (under), relating to the Coastal Park Landfill Site where there are delays in the delivery of covering material; and i) Rehabilitation of Landfill Sites (over), due to misalignment of the period budget provision and actual expenditure as actuals are only posted at year end. 6. Transfers and Subsidies (under), due to delays experienced as a result of COVID-19 lockdown restrictions resulting in the department still obtaining approval to issue grants.	*See previous page.*

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	(169 138)	-1.3%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; 3. Slower than planned implementation of job creation projects (EPWP); and 4. The temporary hold placed on some vacancies.	The City had 2932 vacancies as at 31 May 2021; 2893 positions were filled (878 internal, 842 external and 1173 rehire) with 1704 terminations processed since the start of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required. The appointment of EPWP workers through the roll-out of programmes as per approved Project Identification Documents (PID) is a continuous process.
Remuneration of councillors	(1 454)	-0.9%	Immaterial variance.	-
Debt impairment	7 666	0.3%	Immaterial variance.	-
Depreciation & asset impairment	(23 256)	-0.9%	The variance is due to: 1. The slow start on the construction/completion/procurement of assets in the current financial year; 2. The impact of assets capitalised in the 2019/20 financial year; and 3. The update to the useful life of various infrastructure assets within the Water & Sanitation Services department and Transport directorate, which reduced the actual depreciation on these assets.	No immediate corrective action required.
Finance charges	5 970	0.8%	Immaterial variance.	-
Bulk purchases	69 969	0.9%	The variance is a combination of over/under expenditure. 1. Electricity Bulk purchases (over), due to the increase in economic activities as a result of the lifting of COVID-19 lockdown restrictions. 2. Water Bulk Purchases (under), mainly on: a) Bulk Water: Levy (Berg Water Project), due to delays in receipt of invoices from the National Department of Water & Sanitation as well as consumption levels being lower than anticipated; and b) Bulk Purchase - Water Desalination, due to final expenditure for the temporary desalination plant being less than anticipated.	Invoices to be processed as soon as received.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Other materials	(83 299)	-6.7%	The variance is a combination of over/under expenditure against the following elements: 1. Materials, consumables, tools and equipment (under), due to delayed implementation of EPWP projects resulting in lesser requirement for materials to date as well as delays in the procurement of refuse containers. 2. Pharmaceutical supplies and vaccines (over), due to higher than anticipated COVID-19 related expenditure to date. 3. R&M Material General & Consumables (under), due to reduced maintenance as a result of the COVID-19 lockdown restrictions as well as a building maintenance tender that is still to be approved. 4. Printing and Stationery (under), where there is a lesser requirement for these consumables as staff are working from home.	Virements to be processed to address over expenditure, where required.
Contracted services	(336 458)	-5.6%	The variance is a combination of over/under expenditure against the following elements: 1. R&M Electrical (under), where COVID-19 lockdown restrictions resulted in a reduction in maintenance work at facilities and networks. There was also a delay in the renewal of the Public Lighting Maintenance contract. 2. Professional Services -Engineering: Civil (under), due to delays in commencement of certain projects within the Water & Waste directorate. 3. R&M Maintenance - Equipment (under), where planned maintenance work on fleet, busses and other equipment has not taken place. 4. Building Contractors and R&M Building Contractors (under), where the COVID-19 lockdown restrictions resulted in maintenance programmes not being implemented as planned. 5. Security Services - Municipal Facilities (over), due to the increased demand for security services to curb vandalism and security threats towards municipal facilities, equipment and staff. 6. Refuse Removal (over), where the breakdown of City vehicles has resulted in contractors assisting in areas they would normally not render services in. 7. Advisory Services Project Management (under), due to lower than planned demand for project management services to date. 8. Admin and Support staff (under), due to the lower than anticipated need for labour broker staff to date. 9. Advisory Services - Research & Advisory (under), due to delays in the finalisation of COVID-19 compliance issues at landfill sites. 10. Medical Health Services and Support (under), due to lower than anticipated COVID-19 related cases and subsequent demand for this services. 11. G&D Contracted Services Building (under), due to delays in the implementation of projects as a result of the COVID-19 lockdown restrictions. *Continued on next page.*	Outstanding invoices will be followed up and processed on receipt. Incorrect postings to be resolved. Virements to be processed where so 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	*See previous page*	*See previous page*	12. G&D Transportation Services (under), where issues identified with the Station Management invoices are being resolved before approval for payment. 13. G&D Security Services (under), due to delays in the reposting of costs directly booked against the cost centre and not the grant-funded operating project. 14. Sludge removal (under), where sludge production is linked to wastewater characteristics that includes wastewater quantity and operational performance of the plant. The current under expenditure is a combination of these operational variances as well as delays experienced in the awarding of the new tender. 15. Servicing of Vehicles and Equipment (under), where the servicing of non-asset related items such as containers at informal settlements is currently lower than anticipated. 16. Transportation Services: People (over), due to misalignment of the period budget provision with the actual expenditure incurred to date. 17. Cleaning Costs (under), due to less reliance on the cleaning contract as labour brokers are being used for additional deep cleaning at PTIs on the COVID-19 Project.	*See previous page*
Transfers and subsidies	(114 828)	-27.1%	The variance is mainly within the following directorates: 1. Community Services & Health: a) Outstanding MOAs from approved beneficiaries for grants-in-aid resulting in payment delays; and b) Delays in the allocation of humanitarian relief in the form of grants/sponsorships to NGOs. 2. Economic Opportunities & Asset Management, due to delays in implementation of the National Skills Fund Project as a result of COVID-19 restrictions that prompted the need to address all contractual requirements, which subsequently led to the project not commencing as originally planned. 3. Finance, due to delays in the issuing of grants to beneficiaries as a result of non-compliance, and the misalignment of actuals and budget for the Cape Town Stadium. 4. Human Settlements, due to delays in implementation of top structures as a result of the prevailing COVID-19 pandemic. 5. Water & Waste, where the department is still in the process of obtaining approval to issue grants as delays were experienced as a result of the COVID-19 lockdown restrictions.	Final approved payments to beneficiaries will be made in June 2021.
Other expenditure	(51 721)	-2.6%	The variance is a combination of under/over expenditure mainly on: 1. Levy - Skills Development (under), due to misalignment of the period budget provision with the actual expenditure trend of LGSETA payments. The four-month payment holiday announced by the President in respect of this levy further contributed to this variance. 2. Advertising - corporate and municipal accounts (under), due to misalignment of the monthly budget provision and actual expenditure in respect of the corporate- and mayoral advertising requirements. *Continued on next page.*	G&D Training and Uniforms: The programme has recommenced and is continuing into the next financial year. Virements will be processed to address over expenditure, where required. Invoices to be processed for payment on receipt.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Other expenditure	*See previous page*	*See previous page*	3. G&D Training and Uniforms (under), due to the hold placed on LEAP-related expenditure i.e. uniforms, training etc. in the first few months of the financial year. 4. Uniforms and Protective Clothing (under), due to delays in the appointment of additional EPWP staff. 5. Insurance Premiums and Claims (under), due to lower than planned insurance premiums and claims paid to date. 6. Hire of LDV/Pvan/Special Vehicles (over), due to an increase in vehicle breakdowns. 7. Subsidies on Homeowners Redemption (under), largely as a result of lower than anticipated redemption charges relating to the unrealised portion of the housing fund, which is linked to the transfer of properties in respect of saleable Council Rental units for individuals who are eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy. 8. Electricity (under), due to outstanding invoices from ESKOM, and the decommissioning of temporary desalination plants. 9. Membership Fees Professional (over), where the 2021/22 SALGA membership fees was paid in advance. 10. Refunds Paid - Prior Year (over), due to credit write-off reversals. 11. R&M Hire Charges (over), as a result of the increase in hiring of equipment as part of maintenance operations. 12. Travel and Subsistence (under), as a result of COVID-19 lockdown restrictions. 13. Specialised Information Technology Services (over), due to misalignment of actual expenditure and budget provisions to date. 14. Rehabilitation of Closed Landfill Sites (under), due to misalignment of the period budget and actual expenditure to date. The tender for the Radnor Landfill site rehabilitation was awarded and the City is awaiting approval of the Construction Work Permit from the Western Cape Government. 15. Rehabilitation Costs transferred to Provision (under), relating to the Coastal Park Landfill Site where there is a delay in the delivery of covering material. 16. Rehabilitation of Landfill Sites (over), due to misalignment of the period budget provision and actual expenditure as actuals are only posted at year end. 17. G&D Deeds and Transfers (under), as a result of COVID-19 lockdown restrictions that had an impact on the functioning of the Deeds Office as well as delays in the appointment of attorneys.	*See previous page*
Losses	3 293	172.4%	Losses are as a result of capital items (i.e. IT, furniture and equipment and plant), which were written off due to redundancy and/or theft losses. The valuation of financial instruments that occurs from time to time as a result of market valuation fluctuations further contributed to the variance.	-

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	(59 978)	-26.5%	The negative year-to-date variance is mainly due to: 1. Delays on various community facility- and clinic upgrade projects, including security upgrades and SASREA compliance issues, due to the hold placed on professional services tender 30C/2018/19, which has reached capacity. 2. Delays in implementation of the Vuyiseka Multi-Purpose Centre project and the Mfuleni Integrated Recreation Facility project, due to pending engagements with strategic stakeholders. 3. Delays on the Maitland Cremator project, due to lack of responses to the advertised tender. 4. Delays due to non-responsive tenderers for service providers for the Bellville Integrated Recreation Facility and the new Nyanga Library. 5. Delayed appointment of the contractor to construct the new Fisantekraal Clinic, due to uncertainties of the transfer of the clinic to the Western Cape Health Services Department. 6. Delays in the procurement of furniture and IT equipment as a result of challenges experienced with corporate tenders. 7. Budget constraints which resulted in a reworked capital budget resulting in projects commencing later than anticipated.	Project managers together with the support of the finance manager/heads will: 1. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by liaising with service providers to ensure all payment certificates are received timeously; 2. Engage with communities on an ongoing basis to mitigate community concerns raised; 3. Finalise outstanding virements to ensure maximum capital spend at financial year-end; 4. Ensure all outstanding purchase orders are placed; and 5. Finalise project implementation and process payments before the end of the 2020/21 financial year.
Vote 2 - Corporate Services	10 879	7.0%	The positive year-to-date variance reflects mainly on the following projects/programmes: 1. ERP Business Systems FY21: Project ahead of planned spend as the SAP license invoice was received and paid earlier than anticipated. 2. ERP Hardware Replacement FY21: Some items have been delivered earlier than anticipated.	-
Vote 3 - Economic Opportunities & Asset Managemnt	5 031	2.1%	Immaterial variance	-

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 4 - Energy & Climate Change	(82 808)	-11.9%	The negative variance reflects against the following projects/programmes: 1. Paardevlei Switching Station: Delays in the installation and OH Line tie-in work, due to delays in delivery of the imported GIS switchgear and the arrival of the installation engineer from German as a result of COVID-19 travel/import restrictions. 2. 132kV OH Insulator Replacement: Awaiting delivery of orders placed. 3. Hout Bay LV Depot: The dispute raised by the contractor in respect of the contract has been referred for adjudication. The options available to complete the construction of the building will be reviewed pending outcome of the adjudicator ruling. 4. MV Infrastructure Refurbishment - North Area N FY21: Outstanding invoices from contractor, which the project manager is following up on. 5. HV OH Line Refurbish (structures) FY21: Preferred bid negotiations concluded with orders to be placed on award of tender.	There are on-going engagements with the directors and project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and that corrective action is processed as and when required so as to ensure maximum spend.
Vote 5 - Finance	(40 233)	-15.1%	The variance is due to savings realised on the Cape Town Stadium – Suites project and is as a result of the actual tender price being less than anticipated as well as delays in the payment of professional fees.	Final payment for professional fees is expected to be made by 30 June 2021.
Vote 6 - Human Settlements	(158 483)	-22.9%	The main reasons for the negative variance are: 1. Savings realised on Bill of Quantities for work completed on the Asset Management Programme. 2. Multiple delays on the Imizamo Yethu UISP project, due to legal proceedings and community resistance challenges resulting in revision of the construction programme. The COVID-19 lockdown also had a negative impact on the project. 3. Delays in signing the tripartite agreement of the Greenville Housing Project Phase 4 between the WCG, the City and the developer. 4. Land acquisitions registrations that will only take place in the 2021/22 financial year. 5. Delays in the Goodwood Station Social Housing project's construction programme as the Social Housing Partner did not secure financial approval timeously. 6. Delays on various other projects due to, inter alia, community challenges, late appointment of contractors/consultants and outstanding statutory approvals.	1. Savings to be reprioritised to rental unit upgrade projects such as the electrical programme, walling projects and plumbing. 2. Contractor is on site with work progressing according to the updated construction programme. 3. The agreement is not expected to be signed in this financial year; the funds will be reprioritised to projects that are performing well and ahead of schedule. 4 and 5. Funds will be reprioritised to projects that are performing well and ahead of schedule. 6. Line departments to assess their project portfolio and reprioritise funds from projects with value at risk to projects that are performing well and ahead of schedule.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 7 - Office of the City Manager	(869)	-56.6%	Final orders placed; and some projects were completed with minor savings realised.	Awaiting delivery of orders placed and ensuring that invoices are processed before the end of the financial year.
Vote 8 - Safety & Security	12 043	5.2%	The positive year-to-date variance is as a result of: 1. Specialised vehicles, MVSA radios, CCTV cameras, firearms and other related equipment being delivered earlier than anticipated. 2. Contractors completing work earlier than anticipated on the Property Improvement Training College project. 3. Equipment for the Integrated Contact Centre being delivered earlier than anticipated.	Project managers, with the assistance of finance heads, are engaging with vendors to fast track the delivery of equipment orders, and ensuring that invoices are processed timeously for payment.
Vote 9 - Spatial Planning & Environment	(26 743)	-24.3%	The negative year-to-date variance is mainly due to: 1. Delays at the Helderberg Nature Reserve, due to further structural foundation changes required as a result of ground conditions as well as inclement weather, and the national shortage of steel. 2. The directive issued to cease work on tender 30C/2018/2019 and 339Q, which negatively impacted implementation of the Strand Pavilion Ablutions project and the Table Bay & Tygerberg Nature Reserve Upgrades project. 3. Capacity constraints on tender 375C, which delayed the start of the Table View Beachfront Upgrade project. 4. Delays in appointment of service providers for the Philippi Fresh Produce Market Refurbishment project, due to the protracted approval process of transversal tender 301Q/2017/18. 5. Further development as well as capacity constraints on the E-Systems project and SAP enhancements project. 6. Delays in securing environmental authorisation and water use authorisation for the Asanda Village Wetland Rehabilitation project.	Project managers are monitoring and following up with vendors and contractors in instances where delays are experienced. Progress on all projects/programmes is being monitored by relevant project managers as well as the PMO office. Where potential project values at risk are identified, it will be proposed for roll over to the 2021/22 financial year.
Vote 10 - Transport	(148 277)	-20.2%	The directorate has a net negative variance, which is an accumulation of slower than anticipated expenditure on a number of projects, the most significant of which are: 1. Heavy Duty Vehicles - Additional: Delays in delivery of orders placed, due to unavailability of stock and the national lockdown restrictions. 2. IRT Phase 2A - Land & Property Acquisition: Various property acquisitions have been delayed due to the prolonged ongoing negotiations with the property owners. 3. Roads Rehabilitation - Jakes Gerwel - N2 & N1: Construction on this project commenced on 18 January 2021 after the builder's holiday in December 2020. The revised cash flow indicates a value at risk due to the limited time available to finalise the project. 4. IRT - Control Centre: Delays in the delivery of imported equipment, due to the COVID-19 restrictions resulting in a value at risk being identified.	1. Various property acquisitions are in progress with substantial commitments to be raised by 30 June 2021. Transfer and related payments for some of the properties will only take place in the next financial year. 2. The project manager will engage with the contractor to ascertain if it is possible to accelerate the progress of the works. The balance of budget will be rolled over to the 2021/22 financial year 3. The project manager will engage with the contractor to ascertain if it is possible to accelerate the progress of the works. The project manager is following up on an outstanding invoice. The balance of the budget will be rolled over to the 2021/22 financial year. 4. The remaining funding will be utilised to replace ageing and defective wiring and end-of-life auxiliary batteries for the Advanced Public Transport Management System equipment on the MyCiTi bus fleet.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 11 - Urban Management	(23 793)	-37.4%	The negative year-to-date variance reflects on the following projects/programmes: 1. Bonteheuwel Town Centre Upgrade Building: Challenges experienced in obtaining approval to utilise transversal tender 301Q. 2. IT Equipment - Councillors & Support FY21 and other IT projects: Orders placed but delivery is only anticipated in 2021/22 due to supplier constraints. 3. Gugulethu Meat Market: Tender 339Q is currently unavailable for utilisation. No alternate tender has been identified.	1. Progress on all projects/ programmes is being monitored by relevant project managers as well as the PMO office. 2. Where potential project values at risk are identified, it will be proposed for roll over to the 2021/22 financial year.
Vote 12 - Water & Waste	(326 302)	-13.3%	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 responsible project managers to ensure that projects are implemented within the prescribed timeframes and that corrective action, where needed, is processed timeously so as to ensure maximum spend. Remedial action required as indicated below.
Management: Water & Waste	(117)	-100.0%	The negative variance was due to delivery delays.	Delivery has taken place; invoice to be processed in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Solid Waste Management	(117 964)	-22.1%	The negative variance reflects mainly on the following projects/programmes: 1. ARTS - Material Recovery Facility/MBT: Environmental Assessment Practitioner appointed for completion of Environmental Impact Assessment process; purchase order in place. Professional services tender 48C/2020/21 (Section 33) has received one appeal that was dealt with by the Appeals authority. However, the appellant was not in agreement with the initial outcome and submitted a further objection that was rejected. Further delays are as a result of the site being identified as a provincial heritage site. 2. Coastal Park - Design and develop (MRF): Project initially delayed as a result of the protracted BEC process for tender 107Q as well as a disputed COVID-19 claim on tender 57Q. An amicable settlement process has been concluded. 3. Vissershok - LFG Infrastructure to Flaring: Practical completion achieved on 15 December 2020. The initial delays with Eskom have been resolved. 4. Vissershok North - Design and develop Airs: Tender 293Q/2019/20 for the construction phase is currently in Bid Evaluation stage. The National Department of Water & Sanitation did not approve the construction drawings. The City and its consultant met with the National Department of Water & Sanitation to discuss the way forward. Upfront parameter testing was requested as well as a revised detail design report before the design will be reconsidered for approval. A delay was experienced at the laboratory. 5. Coastal Park - Design and develop: Construction is underway via tender 61Q/2019/20. The initial delay was as a result of delays in delivery of the Geosynthetic Clay Liners (GCL), which was expected in January 2021, but only delivered in April 2021. 6. New Prince George Drop-off: Project delayed due to poor contractor performance. 7. Coastal Park: LFG Infrastructure. - Beneficiation: Tender 143Q/2018/19 - Work was delayed due to health and safety issues as well as performance guarantees compliance processes. 8. Vehicles - Replacement FY21: Delays in deliveries linked to the impact of the COVID-19 pandemic on India and Italy.	1. The unspent portion of the budget will be rolled over to the 2021/22 financial year. 2. The invoice in respect of the disputed claim has been received and will be processed in June 2021. A portion of the budget will be rolled over to the 2021/22 financial year. 3. It is anticipated that Eskom will commence with the permanent power supply to the flaring compound in June 2021. Minor savings will be realised. 4. The design report was re-submitted for consideration to the DEFF (Department of Environment Forestry and Fisheries) and the results have been received. The Contract Required by Date (CRD) was revised to 1 June 2021. A portion of the project will be rolled over to the 2021/22 financial year due to the delays experienced. 5. The delay has resulted in landscaping work only being scheduled for completion in May 2022. A portion of the project will be rolled over to the 2021/22 financial year. 6. Tender 310Q/2018/19 for construction awarded, which has resulted in a change of site management. The May 2021 invoice is outstanding with the project manager following up with the contractor. This will result in a portion of the budget being rolled over to the 2021/22 financial year. 7. Initial delays have been resolved. Contractor commenced with the construction designs, minor works and procurement of the electricity generators. The revised Civil Designs for Building Development Management(BDM) was submitted on 28 April 2021. BDM requested additional information with submission done on 6 May 2021; awaiting outcome. 8. Some items that have been received and are being verified before the GRN can be processed. All deliveries are expected in June 2021. A portion of the budget will be rolled over to the 2021/22 financial year.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Water & Sanitation Management	(208 221)	-1.42%	The variance is predominantly due to lower expenditure against some of the department's major projects e.g. Zandvliet WWTW, Cape Flats Aquifer, Cape Flats Aquifer Recharge, Replacement of Water Network, Water Supply at Baden Powell Drive to Khayelitsha etc. This is due to receipt of payment certificates after month-end, and appeals against awarded tenders.	There are on-going engagements with responsible 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 optimise expenditure. Virements are also being processed to projects where work can be expedited.

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	(24 782)	-0.3%	Immaterial variance.	-
Service charges	455 133	2.6%	Immaterial variance.	-
Other revenue	363 337	8.1%	Additional revenue not allocated at the time of reporting.	No corrective action required.
Government - operating	(443 111)	-7.2%	Less operational grant income received than expected. Reimbursive grants still outstanding, which include health-related grants.	No corrective action required.
Government - capital	(422 098)	-22.5%	Less capital grant income received than expected.	No corrective action required.
Interest	(16 438)	-1.9%	Immaterial variance.	-
Dividends	–	-		
Payments				
Suppliers and employees	(71 495)	0.2%	Immaterial variance.	-
Finance charges	3	0.0%	Immaterial variance.	-
Transfers and Grants	–	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	**16 468**	**0.3%**		
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	(606 854)	10.5%	Slower cash outflow than originally expected.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(606 854)**	**10.5%**		
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	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	3.0%	2.7%	2.8%	2.9%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.8%	26.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.0%	33.2%	28.4%	19.3%	28.4%
Gearing	Long Term Borrowing/ Funds & Reserves	121.9%	214.2%	132.7%	136.3%	132.7%
Liquidity						
Current Ratio	Current assets/current liabilities	2.00	1.71	1.63	2.76	1.63
Liquidity Ratio	Monetary Assets/Current Liabilities	1.21	0.73	0.74	1.85	0.74
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.4%	19.7%	20.9%	13.2%	20.9%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	30.1%	36.0%	34.7%	32.5%	34.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.8%	8.6%	1.8%	2.4%

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2020/21											
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	346 331	59 283	61 573	72 393	39 904	46 064	288 152	1 462 416	2 376 117	1 908 930	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	656 283	32 665	57 994	41 464	14 451	18 502	96 395	273 798	1 191 552	444 610	–	–
Receivables from Non-exchange Transactions - Property Rates	753 485	96 258	92 870	116 917	65 240	68 498	322 862	830 333	2 346 463	1 403 850	–	–
Receivables from Exchange Transactions - Waste Water	180 497	29 242	27 498	32 674	17 453	21 901	123 905	524 664	957 833	720 597	–	–
Receivables from Exchange Transactions - Waste Management	100 627	16 746	20 172	21 373	12 621	14 787	91 635	393 503	671 464	533 918	–	–
Receivables from Exchange Transactions - Property Rental Debtors	102 865	13 172	(4 272)	25 781	12 804	182	71 193	591 596	813 321	701 556	–	–
Interest on Arrear Debtor Accounts	80 196	38 963	28 645	34 530	34 607	30 728	177 672	914 640	1 339 981	1 192 177	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(68 743)	(49 087)	(37 539)	(27 945)	(11 222)	(6 234)	(107 363)	(130 984)	(439 118)	(283 749)	–	–
Total By Income Source	**2 151 540**	**237 243**	**246 942**	**317 187**	**185 859**	**194 427**	**1 064 451**	**4 859 966**	**9 257 614**	**6 621 889**	**–**	**–**
2019/20 - totals only	**2 713 479**	**560 549**	**516 168**	**206 698**	**167 285**	**210 341**	**888 829**	**4 690 081**	**9 953 432**	**6 163 235**	**–**	**–**
Debtors Age Analysis By Customer Group												
Organs of State	117 061	28 509	21 086	35 964	10 252	13 933	(17 138)	17 686	227 353	60 698	–	–
Commercial	1 172 205	86 295	101 364	92 473	59 034	55 430	255 335	398 104	2 220 241	860 376	–	–
Households	1 062 038	159 184	141 967	199 233	112 282	118 018	798 477	3 994 206	6 585 407	5 222 217	–	–
Other	(199 765)	(36 744)	(17 476)	(10 484)	4 291	7 046	27 776	449 970	224 614	478 599	–	–
Total By Customer Group	**2 151 540**	**237 243**	**246 942**	**317 187**	**185 859**	**194 427**	**1 064 451**	**4 859 966**	**9 257 614**	**6 621 889**	**–**	**–**

Table SC4 Monthly Budget Statement Aged Creditors

Description	Budget Year 2020/21									Prior year totals (same period)
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	25	(12)	–	(22)	(15)	(4)	(4)	(68)	**(99)**	9 209
Auditor General	–	–	–	–	–	–	–	–	**–**	–
Other	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**25**	**(12)**	**–**	**(22)**	**(15)**	**(4)**	**(4)**	**(68)**	**(99)**	**9 209**

Table SC5 Monthly Budget Statement investment portfolio

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
ABSA Bank	90	Fixed	3.90%	2021/06/15	200 000	662	–	–	200 662
ABSA Bank	72	Fixed	3.85%	2021/06/04	30 000	98	–	–	30 098
ABSA Bank	71	Fixed	3.85%	2021/06/04	20 000	65	–	–	20 065
ABSA Bank	88	Fixed	3.90%	2021/06/25	170 000	563	–	–	170 563
ABSA Bank	73	Fixed	3.85%	2021/06/11	40 000	131	–	–	40 131
ABSA Bank	79	Fixed	3.87%	2021/06/18	10 000	33	–	–	10 033
ABSA Bank	92	Fixed	3.92%	2021/07/02	30 000	100	–	–	30 100
ABSA Bank	100	Fixed	3.95%	2021/07/15	85 000	285	–	–	85 285
ABSA Bank	98	Fixed	3.95%	2021/07/15	35 000	117	–	–	35 117
ABSA Bank	97	Fixed	3.95%	2021/07/15	20 000	67	–	–	20 067
ABSA Bank	94	Fixed	3.95%	2021/07/15	50 000	168	–	–	50 168
ABSA Bank	87	Fixed	3.90%	2021/07/09	20 000	66	–	–	20 066
ABSA Bank	86	Fixed	3.90%	2021/07/09	20 000	66	–	–	20 066
ABSA Bank	92	Fixed	3.93%	2021/07/16	50 000	167	–	–	50 167
ABSA Bank	92	Fixed	3.93%	2021/07/16	15 000	50	–	–	15 050
ABSA Bank	72	Fixed	3.85%	2021/06/30	25 000	82	–	–	25 082
ABSA Bank	71	Fixed	3.85%	2021/06/30	10 000	33	–	–	10 033
ABSA Bank	70	Fixed	3.85%	2021/06/30	30 000	98	–	–	30 098
ABSA Bank	69	Fixed	3.85%	2021/06/30	20 000	65	–	–	20 065
ABSA Bank	90	Fixed	3.93%	2021/07/27	35 000	117	–	–	35 117
ABSA Bank	89	Fixed	3.93%	2021/07/27	30 000	100	–	–	30 100
ABSA Bank	92	Fixed	3.93%	2021/07/27	20 000	67	–	–	20 067
ABSA Bank	79	Fixed	3.90%	2021/07/23	10 000	29	–	–	10 029
ABSA Bank	85	Fixed	3.90%	2021/07/30	60 000	167	–	–	60 167
ABSA Bank	80	Fixed	3.90%	2021/07/30	25 000	56	–	–	25 056
ABSA Bank	49	Fixed	3.80%	2021/06/30	20 000	42	–	–	20 042
ABSA Bank	48	Fixed	3.80%	2021/06/30	10 000	20	–	–	10 020
ABSA Bank	74	Fixed	3.90%	2021/07/30	20 000	32	–	–	20 032
ABSA Bank	65	Fixed	3.86%	2021/07/23	15 000	21	–	–	15 021
ABSA Bank	64	Fixed	3.86%	2021/07/23	25 000	32	–	–	25 032
ABSA Bank	39	Fixed	3.75%	2021/07/02	45 000	37	–	–	45 037
ABSA Bank	45	Fixed	3.80%	2021/07/09	20 000	15	–	–	20 015
ABSA Bank	50	Fixed	3.80%	2021/07/15	30 000	19	–	–	30 019
ABSA Bank	19	Fixed	3.60%	2021/06/15	20 000	10	–	–	20 010
ABSA Bank	18	Fixed	3.60%	2021/06/15	10 000	4	–	–	10 004
ABSA Bank	46	Fixed	3.80%	2021/07/16	55 000	6	–	–	55 006
ABSA Bank	46	Fixed	3.80%	2021/07/16	40 000	4	–	–	40 004

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								
Firstrand	90	Fixed	4.13%	2021/06/15	200 000	702	–	–	200 702
Firstrand	72	Fixed	4.10%	2021/06/04	30 000	104	–	–	30 104
Firstrand	71	Fixed	4.10%	2021/06/04	20 000	70	–	–	20 070
Firstrand	77	Fixed	4.12%	2021/06/11	60 000	210	–	–	60 210
Firstrand	88	Fixed	4.14%	2021/06/25	180 000	633	–	–	180 633
Firstrand	73	Fixed	4.10%	2021/06/11	45 000	157	–	–	45 157
Firstrand	92	Fixed	4.15%	2021/07/02	70 000	247	–	–	70 247
Firstrand	100	Fixed	4.23%	2021/07/15	80 000	287	–	–	80 287
Firstrand	98	Fixed	4.20%	2021/07/15	35 000	125	–	–	35 125
Firstrand	94	Fixed	4.16%	2021/07/15	30 000	106	–	–	30 106
Firstrand	87	Fixed	4.13%	2021/07/09	20 000	70	–	–	20 070
Firstrand	86	Fixed	4.12%	2021/07/09	20 000	70	–	–	20 070
Firstrand	92	Fixed	4.14%	2021/07/16	15 000	53	–	–	15 053
Firstrand	92	Fixed	4.14%	2021/07/16	25 000	88	–	–	25 088
Firstrand	92	Fixed	4.14%	2021/07/16	25 000	88	–	–	25 088
Firstrand	72	Fixed	4.08%	2021/06/30	30 000	104	–	–	30 104
Firstrand	71	Fixed	4.07%	2021/06/30	10 000	35	–	–	10 035
Firstrand	70	Fixed	4.07%	2021/06/30	30 000	104	–	–	30 104
Firstrand	69	Fixed	4.07%	2021/06/30	15 000	52	–	–	15 052
Firstrand	92	Fixed	4.13%	2021/07/27	20 000	70	–	–	20 070
Firstrand	92	Fixed	4.13%	2021/07/27	20 000	70	–	–	20 070
Firstrand	90	Fixed	4.12%	2021/07/27	30 000	105	–	–	30 105
Firstrand	89	Fixed	4.12%	2021/07/27	30 000	105	–	–	30 105
Firstrand	88	Fixed	4.12%	2021/07/27	30 000	105	–	–	30 105
Firstrand	79	Fixed	4.09%	2021/07/23	100 000	303	–	–	100 303
Firstrand	85	Fixed	4.11%	2021/07/30	25 000	73	–	–	25 073
Firstrand	80	Fixed	4.09%	2021/07/30	25 000	59	–	–	25 059
Firstrand	49	Fixed	4.08%	2021/06/30	20 000	45	–	–	20 045
Firstrand	48	Fixed	4.05%	2021/06/30	15 000	32	–	–	15 032
Firstrand	74	Fixed	4.10%	2021/07/30	35 000	59	–	–	35 059
Firstrand	65	Fixed	4.07%	2021/07/23	25 000	36	–	–	25 036
Firstrand	64	Fixed	4.07%	2021/07/23	30 000	40	–	–	30 040
Firstrand	39	Fixed	4.00%	2021/07/02	35 000	31	–	–	35 031
Firstrand	45	Fixed	4.02%	2021/07/09	20 000	15	–	–	20 015
Firstrand	50	Fixed	4.04%	2021/07/15	30 000	20	–	–	30 020
Firstrand	19	Fixed	3.79%	2021/06/15	25 000	13	–	–	25 013
Firstrand	18	Fixed	3.79%	2021/06/15	15 000	6	–	–	15 006
Investec Bank	90	Fixed	3.85%	2021/06/15	100 000	327	–	–	100 327
Investec Bank	72	Fixed	3.70%	2021/06/04	10 000	31	–	–	10 031
Investec Bank	71	Fixed	3.70%	2021/06/04	10 000	31	–	–	10 031
Investec Bank	88	Fixed	3.90%	2021/06/25	60 000	199	–	–	60 199
Investec Bank	73	Fixed	3.85%	2021/06/11	15 000	49	–	–	15 049
Investec Bank	79	Fixed	3.90%	2021/06/18	75 000	248	–	–	75 248
Investec Bank	100	Fixed	3.90%	2021/07/15	30 000	99	–	–	30 099
Investec Bank	98	Fixed	3.90%	2021/07/15	15 000	50	–	–	15 050
Investec Bank	97	Fixed	3.90%	2021/07/15	15 000	50	–	–	15 050
Investec Bank	94	Fixed	3.90%	2021/07/15	15 000	50	–	–	15 050
Investec Bank	87	Fixed	3.90%	2021/07/09	10 000	33	–	–	10 033
Investec Bank	72	Fixed	3.80%	2021/06/30	15 000	48	–	–	15 048
Investec Bank	70	Fixed	3.80%	2021/06/30	15 000	48	–	–	15 048
Investec Bank	69	Fixed	3.80%	2021/06/30	10 000	32	–	–	10 032
Investec Bank	89	Fixed	3.90%	2021/07/27	20 000	66	–	–	20 066
Investec Bank	85	Fixed	3.90%	2021/07/30	15 000	42	–	–	15 042
Investec Bank	80	Fixed	3.85%	2021/07/30	10 000	22	–	–	10 022
Investec Bank	48	Fixed	3.75%	2021/06/30	10 000	20	–	–	10 020
Investec Bank	74	Fixed	3.80%	2021/07/30	40 000	62	–	–	40 062
Investec Bank	65	Fixed	3.75%	2021/07/23	10 000	13	–	–	10 013

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								
Investec Bank	64	Fixed	3.75%	2021/07/23	10 000	12	–	–	10 012
Investec Bank	39	Fixed	3.65%	2021/07/02	15 000	12	–	–	15 012
Investec Bank	45	Fixed	3.70%	2021/07/09	10 000	7	–	–	10 007
Investec Bank	50	Fixed	3.70%	2021/07/15	10 000	6	–	–	10 006
Investec Bank	19	Fixed	3.50%	2021/06/15	10 000	5	–	–	10 005
Investec Bank	46	Fixed	3.65%	2021/07/16	30 000	3	–	–	30 003
Nedbank	365	Fixed	4.50%	2021/06/30	290	1	–	–	291
Nedbank	365	Fixed	4.50%	2021/06/30	590	2	–	–	592
Nedbank	365	Fixed	4.50%	2021/06/30	715	3	–	–	718
Nedbank	237	Fixed	3.45%	2021/06/30	1 479	4	–	–	1 483
Nedbank	90	Fixed	3.65%	2021/06/15	150 000	465	–	–	150 465
Nedbank	72	Fixed	3.60%	2021/06/04	20 000	61	–	–	20 061
Nedbank	71	Fixed	3.60%	2021/06/04	20 000	61	–	–	20 061
Nedbank	88	Fixed	3.75%	2021/06/25	170 000	541	–	–	170 541
Nedbank	73	Fixed	3.70%	2021/06/11	35 000	110	–	–	35 110
Nedbank	92	Fixed	3.75%	2021/07/02	55 000	175	–	–	55 175
Nedbank	92	Fixed	3.75%	2021/07/02	60 000	191	–	–	60 191
Nedbank	92	Fixed	3.75%	2021/07/02	60 000	191	–	–	60 191
Nedbank	100	Fixed	3.80%	2021/07/15	75 000	242	–	–	75 242
Nedbank	98	Fixed	3.80%	2021/07/15	50 000	161	–	–	50 161
Nedbank	97	Fixed	3.80%	2021/07/15	25 000	81	–	–	25 081
Nedbank	94	Fixed	3.80%	2021/07/15	25 000	81	–	–	25 081
Nedbank	87	Fixed	3.75%	2021/07/09	20 000	64	–	–	20 064
Nedbank	86	Fixed	3.75%	2021/07/09	20 000	64	–	–	20 064
Nedbank	92	Fixed	3.75%	2021/07/16	15 000	48	–	–	15 048
Nedbank	92	Fixed	3.75%	2021/07/16	20 000	64	–	–	20 064
Nedbank	92	Fixed	3.75%	2021/07/16	25 000	80	–	–	25 080
Nedbank	72	Fixed	3.70%	2021/06/30	25 000	79	–	–	25 079
Nedbank	71	Fixed	3.70%	2021/06/30	10 000	31	–	–	10 031
Nedbank	70	Fixed	3.70%	2021/06/30	30 000	94	–	–	30 094
Nedbank	69	Fixed	3.70%	2021/06/30	10 000	31	–	–	10 031
Nedbank	92	Fixed	3.75%	2021/07/27	95 000	303	–	–	95 303
Nedbank	428	Fixed	4.70%	2022/06/30	21 550	86	–	–	21 636
Nedbank	89	Fixed	3.75%	2021/07/27	30 000	96	–	–	30 096
Nedbank	426	Fixed	4.70%	2022/06/30	62 100	248	–	–	62 348
Nedbank	426	Fixed	4.70%	2022/06/30	13 900	55	–	–	13 955
Nedbank	426	Fixed	4.70%	2022/06/30	165	1	–	–	166
Nedbank	79	Fixed	3.75%	2021/07/23	35 000	97	–	–	35 097
Nedbank	85	Fixed	3.75%	2021/07/30	15 000	40	–	–	15 040
Nedbank	80	Fixed	3.75%	2021/07/30	20 000	43	–	–	20 043
Nedbank	49	Fixed	3.65%	2021/06/30	15 000	30	–	–	15 030
Nedbank	48	Fixed	3.65%	2021/06/30	15 000	29	–	–	15 029
Nedbank	74	Fixed	3.75%	2021/07/30	15 000	23	–	–	15 023
Nedbank	65	Fixed	3.70%	2021/07/23	25 000	33	–	–	25 033
Nedbank	64	Fixed	3.70%	2021/07/23	25 000	30	–	–	25 030
Nedbank	39	Fixed	3.60%	2021/07/02	35 000	28	–	–	35 028
Nedbank	45	Fixed	3.65%	2021/07/09	20 000	14	–	–	20 014
Nedbank	50	Fixed	3.65%	2021/07/15	20 000	12	–	–	20 012
Nedbank	19	Fixed	3.50%	2021/06/15	30 000	14	–	–	30 014
Nedbank	18	Fixed	3.50%	2021/06/15	10 000	4	–	–	10 004
Standard Bank	90	Fixed	3.86%	2021/06/15	230 000	754	–	–	230 754
Standard Bank	72	Fixed	3.81%	2021/06/04	30 000	97	–	–	30 097
Standard Bank	71	Fixed	3.80%	2021/06/04	20 000	65	–	–	20 065
Standard Bank	88	Fixed	3.83%	2021/06/25	175 000	569	–	–	175 569
Standard Bank	73	Fixed	3.78%	2021/06/11	45 000	144	–	–	45 144
Standard Bank	79	Fixed	3.80%	2021/06/18	75 000	242	–	–	75 242
Standard Bank	100	Fixed	3.90%	2021/07/15	80 000	265	–	–	80 265
Standard Bank	98	Fixed	3.86%	2021/07/15	60 000	197	–	–	60 197
Standard Bank	97	Fixed	3.86%	2021/07/15	30 000	98	–	–	30 098
Standard Bank	94	Fixed	3.84%	2021/07/15	60 000	196	–	–	60 196
Standard Bank	87	Fixed	3.81%	2021/07/09	30 000	97	–	–	30 097

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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
Standard Bank	86	Fixed	3.81%	2021/07/09	20 000	65	–	–	20 065
Standard Bank	72	Fixed	3.78%	2021/06/30	50 000	161	–	–	50 161
Standard Bank	71	Fixed	3.78%	2021/06/30	10 000	32	–	–	10 032
Standard Bank	70	Fixed	3.77%	2021/06/30	35 000	112	–	–	35 112
Standard Bank	69	Fixed	3.78%	2021/06/30	15 000	48	–	–	15 048
Standard Bank	92	Fixed	3.86%	2021/07/27	25 000	82	–	–	25 082
Standard Bank	92	Fixed	3.86%	2021/07/27	20 000	66	–	–	20 066
Standard Bank	90	Fixed	3.85%	2021/07/27	30 000	98	–	–	30 098
Standard Bank	89	Fixed	3.84%	2021/07/27	40 000	130	–	–	40 130
Standard Bank	79	Fixed	3.81%	2021/07/23	35 000	99	–	–	35 099
Standard Bank	85	Fixed	3.82%	2021/07/30	50 000	136	–	–	50 136
Standard Bank	80	Fixed	3.80%	2021/07/30	35 000	77	–	–	35 077
Standard Bank	49	Fixed	3.72%	2021/06/30	15 000	31	–	–	15 031
Standard Bank	48	Fixed	3.72%	2021/06/30	20 000	39	–	–	20 039
Standard Bank	74	Fixed	3.78%	2021/07/30	60 000	93	–	–	60 093
Standard Bank	65	Fixed	3.76%	2021/07/23	25 000	33	–	–	25 033
Standard Bank	64	Fixed	3.76%	2021/07/23	30 000	37	–	–	30 037
Standard Bank	39	Fixed	3.71%	2021/07/02	40 000	33	–	–	40 033
Standard Bank	45	Fixed	3.75%	2021/07/09	25 000	18	–	–	25 018
Standard Bank	50	Fixed	3.75%	2021/07/15	30 000	18	–	–	30 018
Standard Bank	19	Fixed	3.61%	2021/06/15	20 000	10	–	–	20 010
Standard Bank	46	Fixed	3.75%	2021/07/16	40 000	4	–	–	40 004
ABSA Bank	-	Call deposit	3.50%	-	385 662	1 314	(30 000)	110 000	466 976
Firstrand Bank	-	Call deposit	3.35%	-	200 581	813	(50 581)	155 000	305 813
Investec Bank	-	Call deposit	3.35%	-	135 392	424	(392)	20 000	155 424
Nedbank	-	Call deposit	3.35%	-	110 333	497	(45 333)	120 000	185 497
Standard Bank	-	Call deposit	3.50%	-	396 258	1 237	(161 258)	205 000	441 237
Nedbank current account	-	Current account	3.30%	-	169 371	413	–	5 485	175 269
Fund Managers	-	-	-	-	7 022 148	27 164	–	–	7 049 312
Liberty, RMB and Nedbank sinking fund	-	-	-	-	3 018 545	26 243	–	–	3 044 788
Cash in transit	-	-	-	-	20 356	–	(16 163)	–	4 193
CTICC	-	-	-	-	307 442	–	–	–	307 442
ABSA IRT Bank account	-	-	-	-	20 472	–	–	1 662	22 134
COID	-	-	-	-	52 811	(52)	–	–	52 758
TOTAL INVESTMENTS AND INTEREST					**18 195 160**	**–**	**(303 727)**	**617 146**	**18 584 639**

Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating expenditure of Transfers and Grants								
National Government:	**645 415**	**6 747 281**	**7 191 665**	**605 473**	**705 310**	**(99 837)**	**-14.2%**	**7 191 665**
Local Government Equitable Share	–	3 081 195	3 509 590	–	–	–	-	3 509 590
Finance Management grant	1 000	1 000	1 000	1 000	1 000	–	-	1 000
Urban Settlements Development Grant	125 233	137 635	366 153	165 441	206 972	(41 531)	-20.1%	366 153
Energy Efficiency and Demand Side Management Grant	640	950	825	580	817	(237)	-29.0%	825
Dept. of Environ Affairs and Tourism	276	11 219	4 658	1 230	1 187	42	3.5%	4 658
Expanded Public Works Programme	24 146	43 566	51 208	27 623	33 486	(5 864)	-17.5%	51 208
Integrated City Development Grant	2 664	14 904	31 087	11 434	12 157	(723)	-5.9%	31 087
Public Transport Infrastructure & Systems Grant	9 822	120 202	44 170	22 425	38 554	(16 130)	-41.8%	44 170
Infrastructure Skills Development	10 963	11 000	9 869	7 662	8 635	(973)	-11.3%	9 869
Public Transport Network Grant	468 257	608 396	484 193	345 255	357 932	(12 677)	-3.5%	484 193
Neighboorhood Development Partnership Grant	–	6 900	5 934	–	–	–	-	5 934
Informal Settlements Upgrading Partnership Grant	–	45 427	43 139	7 911	8 100	(189)	-2.3%	43 139
National Skills Fund	–	50 320	25 460	3 927	25 460	(21 533)	-84.6%	25 460
National Treasury General Budget Support	–	19 595	19 408	10 987	11 008	(21)	-0.2%	19 408
Peninsula Wetlands Rehabilitation Project	660	–	–	–	–	–	-	–
Special Projects	1 740	–	–	–	–	–	-	–
Terrestrial Invasive Alien Plants	15	–	–	–	–	–	-	–
Fuel Levy	–	2 594 972	2 594 972	–	–	–	-	2 594 972
Provincial Government:	**1 055 292**	**1 421 609**	**1 527 659**	**864 544**	**1 089 666**	**(225 123)**	**-20.7%**	**1 527 659**
Cultural Affairs and Sport - Provincial Library Services	47 110	49 192	50 729	46 761	46 928	(167)	-0.4%	50 729
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	5 294	5 338	5 374	1 048	5 258	(4 210)	-80.1%	5 374
Human Settlements - Human Settlement Development Grant	390 687	266 999	357 627	201 484	248 005	(46 521)	-18.8%	357 627
Health - TB	30 666	81 085	32 138	17 665	23 355	(5 690)	-24.4%	32 138
Health - ARV	257 047	273 756	278 156	228 401	233 249	(4 848)	-2.1%	278 156
Health - Nutrition	5 373	6 548	6 548	4 866	5 977	(1 111)	-18.6%	6 548
Health - Vaccines	98 845	91 661	112 115	105 583	85 166	20 418	24.0%	112 115
Comprehensive Health	–	173 489	201 982	–	–	–	-	201 982
LEAP	79 568	417 000	431 029	231 205	397 082	(165 877)	-41.8%	431 029
Transport and Public Works - Provision for persons with special needs	11 150	10 000	10 102	7 803	10 102	(2 299)	-22.8%	10 102
Economic Development and Tourism: Public Access Centres TSLE	–	12 689	3 590	3 292	2 478	814	32.9%	3 590
Community Safety - Law Enforcement Auxiliary Services	4 207	4 388	4 917	2 799	4 720	(1 921)	-40.7%	4 917
Community Development Workers	451	1 034	2 618	972	1 268	(295)	-23.3%	2 618
Human Settlements -Informal Settlements	927	–	1 102	1 020	1 081	(61)	-5.6%	1 102
Enhanced Extended Discount Benefit Scheme	31 537	–	–	–	–	–	-	–
Finance Management Support Grant	230	–	–	–	–	–	-	–
Disaster Fund	52 575	–	–	–	–	–	-	–
Finance Management Capacity Building Grant	500	400	300	300	300	–		300
Transport Safety and Compliance - Rail Safety	22 548	18 000	14 000	–	12 600	(12 600)	-100.0%	14 000
Establishment and Support K9 unit	4 258	2 530	3 207	1 239	2 602	(1 363)	-52.4%	3 207
Municipal accreditation and capacity building grant	11 897	7 500	10 325	8 324	7 711	613	8.0%	10 325
Human Settlements- Eradication of registration backlog	421	–	1 800	1 780	1 786	(6)	-0.3%	1 800
Other grant providers:	**24 450**	**34 805**	**10 409**	**6 747**	**9 312**	**(2 565)**	**-27.5%**	**10 409**
CID	8 069	3 586	5 272	3 108	4 727	(1 618)	-34.2%	5 272
Bergvliet High Part-time Trfc Attendant	36	50	–	–	–	–	-	–
Integrated Public Transport Network	12 343	15 400	1 500	1 428	1 250	178	14.2%	1 500
KFW- Technical Assistance (GDB)	–	15 000	–	–	–	–	-	–
Orio - IRT Phase 2	–	770	770	–	693	(693)	-100.0%	770
Tourism	1 322	–	95	(30)	95	(125)	-132.1%	95
ACSA Traffic Officer	1 710	–	–	–	–	–	-	–
Rustenberg Junior Girls School - Traffic Attendant	36	–	50	45	45	(0)	-	50
Westcott Primary School - Traffic Attendant	36	–	50	45	45	(0)	-	50
V & A Trafiic Officer	778	–	949	775	870	(95)	-10.9%	949
Medicins SANS Fronteries	119	–	–	–	–	–	-	–
University of Connecticut	2	–	71	46	71	(25)	-35.2%	71
The Cape Academy for MST	–	–	54	49	49	–	-	54
Forres Prep School	–	–	24	22	22	–	-	24
CCID - Traffic Wardens	–	–	958	692	878	(186)	-21.2%	958
Century City	–	–	618	566	566	0	-	618
Total operating expenditure of Transfers and Grants:	**1 725 157**	**8 203 696**	**8 729 733**	**1 476 764**	**1 804 288**	**(327 524)**	**-18.15%**	**8 729 733**

Table continues on next page.

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure of Transfers and Grants								
National Government:	**–**	**2 803 382**	**1 730 291**	**1 205 402**	**1 448 755**	**(243 352)**	**-16.8%**	**1 652 020**
Minerals and Energy: Integrated National Electrification Programme (Municipal) Grant	–	–	–	(5)	–	(5)	-100.0%	–
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	–	9 050	8 175	7 012	7 768	(756)	-9.7%	8 175
National Treasury: Expanded Public Works Programme	–	1 206	1 342	1 122	1 292	(170)	-13.2%	1 342
National Treasury: Integrated City Development Grant	–	53 040	45 169	19 331	29 971	(10 640)	-35.5%	45 103
National Treasury: Infrastructure Skills Development Grant	–	–	1 000	841	600	241	40.1%	1 000
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	–	291 515	271 098	186 910	221 021	(34 111)	-15.4%	255 616
National Treasury: Municipal Disaster Recovery Grant	–	–	–	(0)	–	(0)	-	–
National Treasury: Neighbourhood Development Partnership Grant	–	59 636	16 600	1 800	13 038	(11 238)	-86.2%	16 317
Transport: Public Transport Network Grant	–	336 578	266 578	179 822	206 515	(26 693)	-12.9%	247 605
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	–	1 045 000	318 270	221 850	255 084	(33 234)	-13.0%	313 764
National Treasury: Local Government Restructuring Grant	–	280	280	261	280	(19)	-7.0%	280
National Treasury: Urban Settlements Development Grant	–	1 007 028	801 779	586 459	713 186	(126 727)	-17.8%	762 819
National Government - Other: Previous years' Dora allocations	–	50	–	–	–	–	-	–
Provincial Government:	**–**	**12 446**	**13 616**	**8 636**	**10 817**	**(2 181)**	**-20.16%**	**13 583**
Housing: Integrated Housing and Human Settlement Development Grant	–	–	712	478	712	(234)	-32.8%	679
Cultural Affairs and Sport: Library Services: Metro Library Grant	–	10 550	11 574	6 949	8 966	(2 017)	-22.5%	11 574
Economic Development and Tourism: Provide resources for the tourism safety law enforcement unit project	–	896	1 330	1 208	1 138	71	6.2%	1 330
Cultural Affairs and Sport: Development of Sport and Recreation Facilities	–	1 000	–	–	–	–	-	–
Other grant providers:	**–**	**67 986**	**65 486**	**55 285**	**56 292**	**(1 007)**	**-1.8%**	**62 284**
Other: Other	–	67 986	65 486	55 285	56 292	(1 007)	-1.8%	62 284
Total capital expenditure of Transfers and Grants	**–**	**2 883 814**	**1 809 393**	**1 269 323**	**1 515 863**	**(246 540)**	**-16.3%**	**1 727 887**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**1 725 157**	**11 087 510**	**10 539 126**	**2 746 087**	**3 320 151**	**(574 064)**	**-17.3%**	**10 457 620**

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	2019/20	Budget Year 2020/21						
	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	143 964	154 911	154 911	131 167	131 522	(356)	-0.3%	154 911
Pension and UIF Contributions	5 100	6 358	6 358	4 770	5 547	(777)	-14.0%	6 358
Motor Vehicle Allowance	475	638	638	438	558	(119)	-21.4%	638
Cellphone Allowance	9 372	9 544	9 544	8 557	8 758	(202)	-2.3%	9 544
Other benefits and allowances	8 609	18 225	18 225	7 553	7 553	–		18 225
Sub Total - Councillors	**167 521**	**189 675**	**189 675**	**152 484**	**153 938**	**(1 454)**	**-0.9%**	**189 675**
% increase		**13.2%**	**13.2%**					**13.2%**
Senior Managers of the Municipality								
Basic Salaries and Wages	27 514	32 580	30 998	27 007	28 414	(1 408)	-4.95%	30 998
Pension and UIF Contributions	2 352	3 742	3 175	2 435	2 910	(475)	-16.32%	3 175
Medical Aid Contributions	150	185	185	153	170	(17)	-10.06%	185
Motor Vehicle Allowance	641	643	603	504	553	(49)	-8.80%	603
Cellphone Allowance	192	290	290	246	266	(19)	-7.27%	290
Other benefits and allowances	334	67	67	54	62	(7)	-12.09%	67
Payments in lieu of leave	–	–	–	–	–	–	-	–
Sub Total - Senior Managers of Municipality	**31 183**	**37 507**	**35 317**	**30 399**	**32 374**	**(1 975)**	**-6.1%**	**35 317**
% increase		**20.3%**	**13.3%**					**13.3%**
Other Municipal Staff								
Basic Salaries and Wages	9 010 509	10 771 328	10 192 887	8 916 019	9 160 312	(244 292)	-2.7%	10 192 887
Pension and UIF Contributions	1 394 775	1 751 417	1 585 863	1 380 509	1 440 098	(59 589)	-4.1%	1 585 863
Medical Aid Contributions	823 268	901 410	905 185	820 487	825 977	(5 489)	-0.7%	905 185
Overtime	763 953	698 138	826 879	790 577	663 966	126 611	19.1%	826 879
Motor Vehicle Allowance	209 435	248 056	250 067	193 555	225 655	(32 100)	-14.2%	250 067
Cellphone Allowance	22 764	26 834	32 824	34 057	29 681	4 376	14.7%	32 824
Housing Allowances	65 086	69 645	69 698	63 334	63 865	(531)	-0.8%	69 698
Other benefits and allowances	289 411	306 112	319 465	296 561	263 477	33 085	12.6%	319 465
Payments in lieu of leave	292 120	86 607	95 872	130 400	84 094	46 306	55.1%	95 872
Long service awards	73 555	49 434	48 209	1 403	40 710	(39 307)	-96.6%	48 209
Post-retirement benefit obligations	(176 418)	280 120	509 590	257 120	253 351	3 768	1.49%	509 590
Sub Total - Other Municipal Staff	**12 768 458**	**15 189 101**	**14 836 538**	**12 884 023**	**13 051 185**	**(167 163)**	**-1.28%**	**14 836 538**
% increase		**19.0%**	**16.2%**					**16.2%**
Total Parent Municipality	**12 967 162**	**15 416 283**	**15 061 531**	**13 066 905**	**13 237 497**	**(170 592)**	**-1.3%**	**15 061 531**

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	(356)	-0.3%	Immaterial variance.	-
Pension and UIF Contributions	(777)	-14.0%	Immaterial variance.	-
Medical Aid Contributions	–	-	-	-
Motor Vehicle Allowance	(119)	-21.4%	Immaterial variance.	-
Cellphone Allowance	(202)	-2.3%	Immaterial variance.	-
Housing Allowances	–	-	-	-
Other benefits and allowances	–		-	-
Senior Managers of the Municipality				
Basic Salaries and Wages	(1 408)	-5.0%	The variance is due to vacancies.	Filling of vacancies is on-going.
Pension and UIF Contributions	(475)	-16.3%	Immaterial variance.	-
Medical Aid Contributions	(17)	-10.1%	Immaterial variance.	-
Motor Vehicle Allowance	(49)	-8.8%	Immaterial variance.	-
Cellphone Allowance	(19)	-7.3%	Immaterial variance.	-
Other benefits and allowances	(7)	-12.1%	Immaterial variance.	-
Payments in lieu of leave	–	-	-	-
Other Municipal Staff				
Basic Salaries and Wages	(244 292)	-2.7%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; 3. Slower than planned implementation of job creation projects (EPWP); and 4. The temporary hold placed on some vacancies.	The City had 2932 vacancies as at 31 May 2021; 2893 positions were filled (878 internal, 842 external & 1173 rehire) with 1704 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	(59 589)	-4.1%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Medical Aid Contributions	(5 489)	-0.7%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Overtime	126 611	19.1%	The variance is mainly within the following directorates: 1. Safety & Security, as a result of an increase in land invasions as well as other public protests, which necessitated the deployment of staff on an overtime basis to assist in safeguarding property and protect human lives; 2. Human Settlements, where overtime was in response to the Masiphumelele disaster and other housing emergencies as a result of fires as well as the escalation of land invasions; and 3. Water & Waste, due to the backlog in vehicle breakdowns resulting in staff working additional hours.	Virements will be processed in the next reporting period to align the actual and budget.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Motor Vehicle Allowance	(32 100)	-14.2%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Cellphone Allowance	4 376	14.7%	The variance is due to an increase in allocation of cell phone allowances to qualifying employees, and due to more staff working remotely.	Virements will be processed in the next reporting period to align the actual and budget.
Housing Allowances	(531)	-0.8%	Immaterial variance.	-
Other benefits and allowances	33 085	12.6%	The variance is mainly within the Safety & Security directorate and reflects on the following elements: 1. Standby allowances, as a result of an increase in staff required to be on standby for events such as land invasions and protest actions; and 2. Shift allowance, due to more seasonal staff required as well as the extention of working hours for staff to assist with increased land invasions, protest action and other events.	Virements will be processed in the next reporting period to align the actual and budget.
Payments in lieu of leave	46 306	55.1%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis. Payments further include encashment of leave days as opted for by employees with long service awards.	Virements will be processed in the next reporting period to align the actual and budget.
Long service awards	(39 307)	-96.6%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan.	The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees.
Post-retirement benefit obligations	3 768	1.5%	Payments are dependent on the number of qualifying employees for continued medical aid, which is difficult to plan.	The period budget will be aligned to actual trend.

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 2020/21												2020/21 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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Receipts By Source															
Property rates	822 481	779 757	889 681	792 883	917 971	939 189	710 083	743 991	808 727	939 795	942 375	849 531	10 136 463	11 355 510	12 413 264
Service charges - electricity revenue	1 198 692	1 524 866	1 461 451	1 016 044	1 117 827	1 163 394	1 132 300	1 111 782	1 285 757	704 020	1 179 732	836 664	13 732 530	15 434 488	16 687 341
Service charges - water revenue	211 735	218 781	244 207	256 663	242 408	260 857	261 962	352 539	309 522	263 680	265 041	(354 681)	2 532 715	3 420 520	3 729 165
Service charges - sanitation revenue	110 436	109 383	121 859	135 283	123 792	130 684	137 912	132 140	160 668	135 827	154 854	(321 777)	1 131 061	1 659 227	1 804 720
Service charges - refuse	85 526	78 898	85 720	91 731	111 244	114 981	78 667	111 082	91 395	78 386	86 979	(46 360)	968 248	1 152 671	1 232 482
Rental of facilities and equipment	15 238	15 879	17 412	17 203	19 142	26 605	15 299	17 107	23 697	15 610	19 747	(41 502)	161 436	279 365	306 952
Interest earned - external investments	74 087	57 373	80 143	80 068	67 993	90 312	81 618	77 082	76 937	85 808	80 508	124 173	976 104	879 286	911 609
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	13 015	12 723	15 353	25 291	15 349	14 343	10 156	10 937	13 457	15 432	21 333	45 277	212 667	210 133	215 481
Licences and permits	14 714	41 456	38 294	29 336	35 437	26 633	22 091	30 263	16 189	25 658	25 507	1 750	307 327	354 810	378 968
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	1 486 276	134 871	–	107 321	494 714	1 371 291	47 875	246 802	1 569 824	128 010	129 457	443 111	6 159 552	5 573 928	6 020 849
Other revenue	249 850	874 120	204 230	422 781	186 916	895 177	67 858	100 782	900 143	211 686	85 376	(912 180)	3 286 739	3 614 848	3 771 265
Cash Receipts by Source	**4 282 050**	**3 848 104**	**3 158 350**	**2 974 605**	**3 332 794**	**5 033 467**	**2 565 821**	**2 934 507**	**5 256 316**	**2 603 913**	**2 990 909**	**624 006**	**39 604 841**	**43 934 786**	**47 472 097**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	737 174	–	78 054	–	–	145 788	–	–	493 879	–	–	422 098	1 876 994	3 372 845	3 466 180
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	–	–	–	–	–	65 486	65 486	67 161	92 349
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	54 000	54 000	52 490	55 120
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	5 000 000	5 000 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	(13 344)	(13 344)	49 726	54 699
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	963	963	2 797	2 308
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	(298 475)	(298 475)	(332 578)	(366 220)
Total Cash Receipts by Source	**5 019 224**	**3 848 104**	**3 236 405**	**2 974 605**	**3 332 794**	**5 179 255**	**2 565 821**	**2 934 507**	**5 750 195**	**2 603 913**	**2 990 909**	**854 734**	**41 290 465**	**52 147 227**	**55 776 533**

Table continues on next page.

Description	Budget Year 2020/21												2020/21 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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Payments by Type															
Employee related costs	1 129 775	1 120 535	946 533	1 356 468	1 742 502	1 161 404	1 176 128	1 183 489	1 176 525	1 201 030	1 184 756	1 219 010	14 598 154	16 509 611	17 874 850
Remuneration of councillors	13 222	13 210	13 099	13 005	13 150	13 245	13 376	13 174	13 215	13 155	13 080	44 744	189 675	201 018	213 099
Interest paid	38 165	–	148 552	–	47 374	135 936	35 598	–	145 663	–	44 876	157 165	753 329	1 247 762	1 722 941
Bulk purchases - Electricity	1 085 623	1 210 978	1 141 861	730 703	719 985	700 630	674 788	687 773	660 624	721 806	688 867	561 577	9 585 215	10 578 308	11 461 549
Bulk purchases - Water & Sewer	43 544	24 914	26 080	20 423	22 655	26 532	21 416	38 691	16 070	35 341	34 793	97 856	408 316	513 776	582 495
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses	1 899 773	704 968	945 931	1 037 523	958 141	1 350 120	515 290	870 911	791 067	1 041 253	847 600	1 351 617	12 314 194	11 873 832	12 512 499
Cash Payments by Type	**4 210 102**	**3 074 605**	**3 222 055**	**3 158 122**	**3 503 808**	**3 387 866**	**2 436 596**	**2 794 037**	**2 803 164**	**3 012 585**	**2 813 973**	**3 431 969**	**37 848 884**	**40 924 307**	**44 367 433**
Other Cash Flows/Payments by Type															
Capital assets	793 136	401 452	440 147	501 710	508 049	553 783	196 926	354 120	505 619	420 730	473 313	1 491 845	6 640 831	8 645 251	9 576 991
Repayment of borrowing	50 000	–	79 481	–	42 933	13 333	50 000	–	79 481	–	42 933	13 333	371 495	721 495	1 708 161
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**5 053 238**	**3 476 058**	**3 741 683**	**3 659 832**	**4 054 790**	**3 954 983**	**2 683 522**	**3 148 158**	**3 388 264**	**3 433 315**	**3 330 219**	**4 937 148**	**44 861 209**	**50 291 053**	**55 652 585**
NET INCREASE/(DECREASE) IN CASH HELD	**(34 014)**	**372 046**	**(505 278)**	**(685 226)**	**(721 996)**	**1 224 272**	**(117 701)**	**(213 651)**	**2 361 931**	**(829 403)**	**(339 309)**	**(4 082 414)**	**(3 570 744)**	**1 856 175**	**123 948**
Cash/cash equivalents at the month/year beginning:	9 366 569	9 332 554	9 704 600	9 199 322	8 514 095	7 792 099	9 016 371	8 898 670	8 685 019	11 046 950	10 217 548	9 878 238	9 366 569	5 795 825	7 651 999
Cash/cash equivalents at the month/year end:	9 332 554	9 704 600	9 199 322	8 514 095	7 792 099	9 016 371	8 898 670	8 685 019	11 046 950	10 217 548	9 878 238	5 795 825	5 795 825	7 651 999	7 775 947

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	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	31 156	159 598	161 967	165 244	161 967	(3 277)	-2.0%	1.7%
August	259 051	457 617	360 574	630 723	522 541	(108 181)	-20.7%	6.6%
September	392 033	490 663	402 114	1 157 103	924 656	(232 448)	-25.1%	12.0%
October	494 572	545 619	351 292	1 683 227	1 275 948	(407 280)	-31.9%	17.5%
November	582 632	579 300	581 579	2 280 913	1 857 526	(423 386)	-22.8%	23.7%
December	710 978	589 830	548 407	2 907 891	2 405 934	(501 957)	-20.9%	30.3%
January	278 409	398 861	606 784	3 069 120	3 012 717	(56 403)	-1.9%	32.0%
February	423 865	702 564	677 429	3 473 455	3 690 146	216 691	5.9%	36.2%
March	661 884	1 036 112	699 954	4 034 984	4 390 100	355 116	8.1%	42.0%
April	364 706	852 874	698 518	4 502 034	5 088 619	586 585	11.5%	46.9%
May	298 158	937 782	786 425	5 035 511	5 875 044	839 532	14.3%	52.4%
June	1 473 225	2 855 055	1 500 853		7 375 897	–		
Total Capital expenditure	**5 970 668**	**9 605 874**	**7 375 897**					

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

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	**1 756 487**	**3 558 355**	**2 442 298**	**1 683 127**	**2 024 184**	**(341 056)**	**-16.8%**	**2 218 128**
Roads Infrastructure	509 029	1 422 501	551 260	364 353	468 690	(104 337)	-22.3%	516 222
Roads	*509 029*	*1 422 501*	*551 260*	*364 353*	*468 690*	*(104 337)*	*-22.3%*	*516 222*
Storm water Infrastructure	129 716	144 887	124 257	84 782	110 043	(25 261)	-23.0%	118 962
Drainage Collection	*129 716*	*144 887*	*124 257*	*84 782*	*110 043*	*(25 261)*	*-23.0%*	*118 962*
Electrical Infrastructure	186 867	463 936	433 741	329 154	350 900	(21 746)	-6.2%	400 277
Power Plants	*–*	*3 000*	*3 000*	*–*	*2 750*	*(2 750)*	*-100.0%*	*–*
HV Substations	*149 153*	*399 936*	*368 349*	*285 956*	*304 704*	*(18 748)*	*-6.2%*	*345 816*
MV Networks	*5 205*	*–*	*–*	*(0)*	*–*	*(0)*	*-*	*–*
LV Networks	*32 509*	*61 000*	*62 392*	*43 198*	*43 447*	*(248)*	*-0.6%*	*54 460*
Water Supply Infrastructure	686 393	672 970	738 753	495 333	570 547	(75 214)	-13.2%	659 718
Reservoirs	*491 198*	*462 776*	*478 526*	*323 895*	*363 016*	*(39 121)*	*-10.8%*	*424 698*
Water Treatment Works	*6 752*	*5 200*	*–*	*(0)*	*–*	*(0)*	*-*	*–*
Bulk Mains	*20 862*	*51 165*	*50 000*	*30 673*	*28 197*	*2 476*	*8.8%*	*45 394*
Distribution	*167 581*	*153 830*	*210 227*	*140 765*	*179 335*	*(38 569)*	*-21.5%*	*189 626*
Sanitation Infrastructure	160 537	403 632	298 785	222 314	272 930	(50 616)	-18.5%	260 038
Reticulation	*110 747*	*148 566*	*114 176*	*72 794*	*93 546*	*(20 753)*	*-22.2%*	*101 460*
Waste Water Treatment Works	*49 790*	*255 066*	*184 609*	*149 520*	*179 384*	*(29 864)*	*-16.6%*	*158 578*
Outfall Sewers	*–*	*–*	*–*	*–*	*–*	*–*	*-*	*–*
Solid Waste Infrastructure	60 885	400 302	259 391	159 976	219 228	(59 253)	-27.0%	226 813
Landfill Sites	*60 885*	*400 302*	*259 391*	*159 976*	*219 228*	*(59 253)*	*-27.0%*	*226 813*
Coastal Infrastructure	–	764	336	74	336	(262)	-78.0%	323
Promenades	*–*	*764*	*336*	*74*	*336*	*(262)*	*-78.0%*	*323*
Information and Communication Infrastructure	23 060	49 363	35 775	27 142	31 508	(4 367)	-13.9%	35 775
Data Centres	*23 060*	*49 363*	*35 775*	*27 142*	*31 508*	*(4 367)*	*-13.9%*	*35 775*
Community Assets	**206 170**	**227 789**	**238 806**	**170 181**	**176 266**	**(6 085)**	**-3.5%**	**230 527**
Community Facilities	205 512	226 754	236 335	169 415	174 920	(5 505)	-3.1%	229 064
Halls	*144*	*–*	*111*	*8*	*111*	*(103)*	*-92.83%*	*111*
Centres	*–*	*14*	*–*	*–*	*–*	*–*	*-*	*–*
Clinics/Care Centres	*12 374*	*39 856*	*17 537*	*10 899*	*13 606*	*(2 708)*	*-19.9%*	*17 537*
Fire/Ambulance Stations	*2 327*	*1 500*	*792*	*–*	*–*	*–*	*-*	*792*
Museums	*77*	*44*	*44*	*–*	*44*	*(44)*	*-100.0%*	*–*
Theatres	*51*	*–*	*69*	*50*	*69*	*(19)*	*-27.5%*	*69*
Libraries	*59*	*3 875*	*–*	*–*	*–*	*–*	*-*	*–*
Cemeteries/Crematoria	*11 730*	*–*	*2 955*	*2 876*	*2 955*	*(79)*	*-2.7%*	*2 881*
Public Open Space	*1 261*	*4 179*	*238*	*59*	*59*	*(0)*	*0.0%*	*238*
Nature Reserves	*841*	*20 997*	*24 251*	*11 826*	*19 276*	*(7 450)*	*-38.6%*	*18 325*
Markets	*316*	*654*	*774*	*204*	*699*	*(495)*	*-70.8%*	*220*
Taxi Ranks/Bus Terminals	*176 333*	*155 636*	*189 564*	*143 493*	*138 100*	*5 393*	*3.9%*	*188 892*
Sport and Recreation Facilities	658	1 035	2 472	767	1 347	(580)	-43.1%	1 463
Outdoor Facilities	*658*	*1 035*	*2 472*	*767*	*1 347*	*(580)*	*-43.1%*	*1 463*
Heritage assets	**–**	**30**	**30**	**–**	**30**	**(30)**	**-100.0%**	**12**
Works of Art	*–*	*30*	*30*	*–*	*30*	*(30)*	*-100.0%*	*12*
Other assets	**109 752**	**350 005**	**117 666**	**64 568**	**85 733**	**(21 165)**	**-24.7%**	**102 752**
Operational Buildings	102 237	312 591	100 084	49 313	68 863	(19 550)	-28.4%	85 696
Municipal Offices	*70 167*	*280 628*	*75 430*	*36 195*	*48 679*	*(12 483)*	*-25.6%*	*70 549*
Depots	*32 070*	*31 963*	*24 654*	*13 118*	*20 184*	*(7 067)*	*-35.0%*	*15 147*
Housing	7 515	37 414	17 582	15 255	16 870	(1 615)	-9.6%	17 056
Social Housing	*7 515*	*37 414*	*17 582*	*15 255*	*16 870*	*(1 615)*	*-9.6%*	*17 056*
Intangible Assets	**25 489**	**27 513**	**16 451**	**12 681**	**13 763**	**(1 082)**	**-7.9%**	**16 342**
Licences and Rights	25 489	27 513	16 451	12 681	13 763	(1 082)	-7.9%	16 342
Computer Software and Applications	*25 489*	*27 513*	*16 451*	*12 681*	*13 763*	*(1 082)*	*-7.9%*	*16 342*
Computer Equipment	**74 763**	**142 907**	**143 000**	**97 039**	**99 713**	**(2 674)**	**-2.7%**	**131 941**
Computer Equipment	74 763	142 907	143 000	97 039	99 713	(2 674)	-2.7%	131 941
Furniture and Office Equipment	**98 220**	**159 477**	**190 629**	**121 004**	**125 458**	**(4 454)**	**-3.6%**	**186 239**
Furniture and Office Equipment	98 220	159 477	190 629	121 004	125 458	(4 454)	-3.6%	186 239
Machinery and Equipment	**52 524**	**50 358**	**70 967**	**25 619**	**47 081**	**(21 461)**	**-45.6%**	**62 202**
Machinery and Equipment	52 524	50 358	70 967	25 619	47 081	(21 461)	-45.6%	62 202
Transport Assets	**207 284**	**124 713**	**73 426**	**58 298**	**67 428**	**(9 130)**	**-13.5%**	**71 580**
Transport Assets	207 284	124 713	73 426	58 298	67 428	(9 130)	-13.5%	71 580
Land	**38 644**	**33 000**	**21 162**	**7 896**	**14 082**	**(6 186)**	**-43.93%**	**12 684**
Land	38 644	33 000	21 162	7 896	14 082	(6 186)	-43.93%	12 684
Total Capital Expenditure on new assets	**2 569 335**	**4 674 148**	**3 314 436**	**2 240 412**	**2 653 737**	**(413 325)**	**-15.6%**	**3 032 407**

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

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	**809 834**	**1 345 496**	**1 051 500**	**742 049**	**855 421**	**(113 372)**	**-13.3%**	**950 037**
Roads Infrastructure	116 938	172 641	136 738	86 265	112 637	(26 372)	-23.4%	112 345
Roads	*116 938*	*172 641*	*136 738*	*86 265*	*112 637*	*(26 372)*	*-23.4%*	*112 345*
Storm water Infrastructure	16 684	54 608	20 488	10 955	15 515	(4 560)	-29.39%	19 355
Drainage Collection	*16 684*	*54 608*	*20 488*	*10 955*	*15 515*	*(4 560)*	*-29.39%*	*19 355*
Electrical Infrastructure	271 821	430 377	293 336	207 514	249 730	(42 216)	-16.9%	260 707
HV Substations	*89 337*	*97 023*	*77 982*	*47 537*	*67 340*	*(19 803)*	*-29.4%*	*63 042*
MV Substations	*4 476*	*59 250*	*30 000*	*16 358*	*24 833*	*(8 475)*	*-34.1%*	*27 535*
MV Networks	*142 310*	*227 641*	*143 798*	*110 015*	*121 280*	*(11 264)*	*-9.3%*	*132 330*
LV Networks	*35 697*	*46 463*	*41 556*	*33 604*	*36 277*	*(2 673)*	*-7.4%*	*37 800*
Water Supply Infrastructure	214 005	297 000	305 590	219 571	248 770	(29 199)	-11.7%	286 261
Reservoirs	*197*	*–*	*–*	*–*	*–*	*–*	*-*	*–*
Bulk Mains	*48 822*	*73 000*	*90 590*	*76 506*	*68 599*	*7 907*	*11.5%*	*89 264*
Distribution	*164 986*	*224 000*	*215 000*	*143 065*	*180 171*	*(37 106)*	*-20.6%*	*196 998*
Sanitation Infrastructure	188 287	383 301	289 678	214 792	224 044	(9 251)	-4.1%	265 705
Pump Station	*54 353*	*25 032*	*44 079*	*27 490*	*33 752*	*(6 262)*	*-18.6%*	*38 950*
Reticulation	*46 992*	*224 527*	*89 372*	*74 761*	*70 628*	*4 133*	*5.9%*	*87 308*
Waste Water Treatment Works	*84 647*	*133 742*	*70 728*	*57 321*	*61 523*	*(4 203)*	*-6.8%*	*61 679*
Outfall Sewers	*2 296*	*–*	*85 500*	*55 220*	*58 140*	*(2 920)*	*-5.0%*	*77 768*
Solid Waste Infrastructure	189	–	–	–	–	–	-	–
Landfill Sites	*189*	*–*	*–*	*–*	*–*	*–*	*-*	*–*
Information and Communication Infrastructure	1 911	7 569	5 671	2 952	4 726	(1 774)	-37.5%	5 664
Data Centres	*1 911*	*7 569*	*5 671*	*2 952*	*4 726*	*(1 774)*	*-37.5%*	*5 664*
Community Assets	**8 320**	**33 648**	**43 652**	**26 491**	**32 644**	**(6 153)**	**-18.85%**	**40 080**
Community Facilities	8 320	31 748	38 867	23 640	27 860	(4 219)	-15.15%	35 295
Halls	*–*	*4 768*	*4 768*	*776*	*–*	*776*	*100.0%*	*1 814*
Clinics/Care Centres	*–*	*5 000*	*734*	*601*	*734*	*(133)*	*-18.2%*	*734*
Public Open Space	*781*	*1 000*	*957*	*313*	*61*	*252*	*413.6%*	*957*
Markets	*–*	*–*	*6 800*	*433*	*4 406*	*(3 974)*	*-90.2%*	*6 782*
Taxi Ranks/Bus Terminals	*7 538*	*20 980*	*25 609*	*21 518*	*22 659*	*(1 141)*	*-5.03%*	*25 009*
Sport and Recreation Facilities	–	1 900	4 785	2 851	4 785	(1 934)	-40.42%	4 785
Outdoor Facilities	*–*	*1 900*	*4 785*	*2 851*	*4 785*	*(1 934)*	*-40.42%*	*4 785*
Heritage assets	**988**	**1 257**	**902**	**597**	**597**	**-**	**-**	**902**
Monuments	988	1 257	902	597	597	-	-	902
Other assets	**138 715**	**178 651**	**142 484**	**79 649**	**116 092**	**(36 443)**	**-31.4%**	**129 808**
Operational Buildings	11 322	53 389	30 434	14 148	13 209	940	7.1%	23 659
Municipal Offices	*8 423*	*50 705*	*28 317*	*13 757*	*11 526*	*2 231*	*19.4%*	*21 853*
Laboratories	*199*	*345*	*255*	*74*	*195*	*(121)*	*-61.9%*	*255*
Depots	*2 700*	*2 339*	*1 862*	*317*	*1 487*	*(1 170)*	*-78.7%*	*1 551*
Housing	127 394	125 261	112 050	65 501	102 883	(37 383)	-36.3%	106 149
Social Housing	*127 394*	*125 261*	*112 050*	*65 501*	*102 883*	*(37 383)*	*-36.3%*	*106 149*
Intangible Assets	**6 491**	**9 000**	**9 478**	**8 244**	**8 471**	**(227)**	**-2.7%**	**9 478**
Licences and Rights	6 491	9 000	9 478	8 244	8 471	(227)	-2.7%	9 478
Computer Software and Applications	*6 491*	*9 000*	*9 478*	*8 244*	*8 471*	*(227)*	*-2.7%*	*9 478*
Computer Equipment	**120 529**	**111 499**	**141 150**	**118 439**	**104 503**	**13 936**	**13.3%**	**136 524**
Computer Equipment	120 529	111 499	141 150	118 439	104 503	13 936	13.3%	136 524
Furniture and Office Equipment	**37 381**	**27 827**	**31 277**	**9 109**	**11 399**	**(2 290)**	**-20.1%**	**22 423**
Furniture and Office Equipment	37 381	27 827	31 277	9 109	11 399	(2 290)	-20.1%	22 423
Machinery and Equipment	**5 474**	**67 398**	**22 535**	**10 722**	**15 199**	**(4 477)**	**-29.5%**	**18 845**
Machinery and Equipment	5 474	67 398	22 535	10 722	15 199	(4 477)	-29.5%	18 845
Transport Assets	**575 088**	**602 555**	**615 202**	**417 562**	**449 278**	**(31 715)**	**-7.06%**	**573 600**
Transport Assets	575 088	602 555	615 202	417 562	449 278	(31 715)	-7.06%	573 600
Total Capital Expenditure on renewal of existing assets	**1 702 820**	**2 377 329**	**2 058 181**	**1 412 863**	**1 593 605**	**(180 742)**	**-11.3%**	**1 881 697**

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

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	**1 108 227**	**1 437 592**	**1 068 481**	**770 128**	**865 395**	**(95 267)**	**-11.0%**	**971 406**
Roads Infrastructure	257 828	199 613	159 796	100 104	131 803	(31 699)	-24.1%	134 703
Roads	*257 828*	*199 613*	*159 796*	*100 104*	*131 803*	*(31 699)*	*-24.1%*	*134 703*
Storm water Infrastructure	17 916	110 247	25 838	20 742	20 628	114	0.6%	25 293
Drainage Collection	*17 916*	*110 247*	*25 838*	*20 742*	*20 628*	*114*	*0.6%*	*25 293*
Electrical Infrastructure	23 364	25 578	6 580	4 131	5 274	(1 143)	-21.67%	5 680
HV Substations	*23 364*	*25 578*	*6 580*	*4 131*	*5 274*	*(1 143)*	*-21.67%*	*5 680*
Water Supply Infrastructure	68 466	65 746	58 105	43 262	44 642	(1 379)	-3.1%	56 403
Reservoirs	*12 127*	*7 685*	*4 954*	*4 518*	*3 651*	*868*	*23.8%*	*4 518*
Distribution	*56 339*	*58 061*	*53 151*	*38 744*	*40 991*	*(2 247)*	*-5.5%*	*51 884*
Sanitation Infrastructure	646 914	930 149	731 966	549 771	596 454	(46 683)	-7.8%	673 203
Reticulation	*10 966*	*20 362*	*15 353*	*12 344*	*12 276*	*68*	*0.6%*	*15 075*
Waste Water Treatment Works	*635 948*	*909 788*	*716 613*	*537 427*	*584 178*	*(46 751)*	*-8.0%*	*658 128*
Solid Waste Infrastructure	75 204	61 724	62 983	42 788	48 502	(5 715)	-11.8%	54 883
Landfill Sites	*75 204*	*61 724*	*62 983*	*42 788*	*48 502*	*(5 715)*	*-11.8%*	*54 883*
Coastal Infrastructure	1 222	28 580	8 973	2 915	5 217	(2 302)	-44.1%	7 000
Promenades	*1 222*	*28 580*	*8 973*	*2 915*	*5 217*	*(2 302)*	*-44.1%*	*7 000*
Information and Communication Infrastructure	*17 314*	*15 954*	*14 241*	*6 416*	*12 875*	*(6 459)*	*-50.2%*	*14 241*
Data Centres	*17 314*	*15 954*	*14 241*	*6 416*	*12 875*	*(6 459)*	*-50.2%*	*14 241*
Community Assets	**253 443**	**621 273**	**536 169**	**358 566**	**452 200**	**(93 633)**	**-20.7%**	**513 054**
Community Facilities	155 707	278 183	204 645	114 969	152 095	(37 125)	-24.4%	199 969
Halls	*9 443*	*35 600*	*14 866*	*6 390*	*11 101*	*(4 711)*	*-42.4%*	*14 837*
Centres	*14 413*	*21 271*	*14 645*	*11 532*	*13 444*	*(1 913)*	*-14.23%*	*12 540*
Clinics/Care Centres	*58 140*	*46 174*	*45 376*	*25 554*	*30 708*	*(5 154)*	*-16.8%*	*45 336*
Fire/Ambulance Stations	*707*	*–*	*1 856*	*1 701*	*1 701*	*(0)*	*0.00%*	*1 856*
Museums	*–*	*4 200*	*4 016*	*34*	*1 016*	*(983)*	*-96.69%*	*3 422*
Theatres	*–*	*40*	*40*	*40*	*40*	*(0)*	*-0.76%*	*40*
Libraries	*7 396*	*8 650*	*7 143*	*3 371*	*5 395*	*(2 024)*	*-37.52%*	*7 143*
Cemeteries/Crematoria	*15 741*	*35 330*	*9 800*	*3 500*	*6 554*	*(3 055)*	*-46.6%*	*9 778*
Public Open Space	*30 628*	*76 194*	*64 401*	*36 336*	*46 683*	*(10 347)*	*-22.2%*	*63 995*
Nature Reserves	*2 140*	*6 024*	*3 648*	*1 174*	*2 968*	*(1 794)*	*-60.45%*	*2 537*
Public Ablution Facilities	*4 654*	*3 030*	*3 030*	*102*	*3 030*	*(2 928)*	*-96.62%*	*3 030*
Taxi Ranks/Bus Terminals	*12 444*	*41 669*	*35 826*	*25 236*	*29 454*	*(4 217)*	*-14.3%*	*35 456*
Sport and Recreation Facilities	97 737	343 091	331 524	243 597	300 105	(56 508)	-18.8%	313 085
Indoor Facilities	*10 790*	*37 678*	*22 572*	*6 002*	*16 379*	*(10 376)*	*-63.4%*	*22 551*
Outdoor Facilities	*86 947*	*305 413*	*308 952*	*237 595*	*283 726*	*(46 132)*	*-16.3%*	*290 534*
Heritage assets	**17**	**17 466**	**32 038**	**29 232**	**30 707**	**(1 475)**	**-4.80%**	**32 025**
Monuments	*17*	*17 466*	*32 038*	*29 232*	*30 707*	*(1 475)*	*-4.80%*	*32 025*
Other assets	**290 856**	**390 615**	**286 074**	**173 491**	**224 218**	**(50 726)**	**-22.6%**	**258 897**
Operational Buildings	240 895	381 565	270 790	169 859	210 228	(40 369)	-19.2%	243 613
Municipal Offices	*158 925*	*241 149*	*151 068*	*92 536*	*116 694*	*(24 157)*	*-20.7%*	*137 564*
Yards	*180*	*13 307*	*11 999*	*5 892*	*8 656*	*(2 764)*	*-31.9%*	*8 338*
Training Centres	*–*	*600*	*631*	*119*	*105*	*14*	*13.5%*	*631*
Depots	*81 790*	*126 509*	*107 091*	*71 312*	*84 774*	*(13 462)*	*-15.9%*	*97 080*
Housing	49 961	9 050	15 285	3 632	13 990	(10 358)	-74.0%	15 284
Social Housing	*49 961*	*9 050*	*15 285*	*3 632*	*13 990*	*(10 358)*	*-74.0%*	*15 284*
Intangible Assets	**14 700**	**37 351**	**51 451**	**32 313**	**38 947**	**(6 634)**	**-17.0%**	**44 278**
Licences and Rights	14 700	37 351	51 451	32 313	38 947	(6 634)	-17.0%	44 278
Computer Software and Applications	*14 700*	*37 351*	*51 451*	*32 313*	*38 947*	*(6 634)*	*-17.0%*	*44 278*
Computer Equipment	**13 134**	**34 200**	**17 172**	**9 437**	**6 744**	**2 693**	**39.94%**	**16 013**
Computer Equipment	*13 134*	*34 200*	*17 172*	*9 437*	*6 744*	*2 693*	*39.94%*	*16 013*
Furniture and Office Equipment	**13 813**	**6 277**	**6 383**	**4 790**	**4 181**	**609**	**14.56%**	**6 382**
Furniture and Office Equipment	*13 813*	*6 277*	*6 383*	*4 790*	*4 181*	*609*	*14.56%*	*6 382*
Machinery and Equipment	**4 322**	**9 623**	**5 511**	**4 280**	**5 311**	**(1 031)**	**-19.42%**	**5 351**
Machinery and Equipment	*4 322*	*9 623*	*5 511*	*4 280*	*5 311*	*(1 031)*	*-19.42%*	*5 351*
Total Capital Expenditure on upgrading of existing assets	**1 698 513**	**2 554 397**	**2 003 280**	**1 382 236**	**1 627 701**	**(245 465)**	**-15.1%**	**1 847 406**

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

Description	2019/20	Budget Year 2020/21						
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	**1 858 022**	**2 152 113**	**2 045 579**	**1 517 516**	**1 617 863**	**100 347**	**6.2%**	**2 045 579**
Roads Infrastructure	555 000	699 707	536 245	308 342	305 519	(2 823)	-0.9%	536 245
Roads	*555 000*	*699 707*	*536 245*	*308 342*	*305 519*	*(2 823)*	*-0.9%*	*536 245*
Storm water Infrastructure	–	–	–	–	–	–	-	–
Drainage Collection	–	–	–	–	–	–	-	–
Electrical Infrastructure	474 450	518 758	519 720	388 529	468 750	80 221	17.1%	519 720
Power Plants	*18 202*	*18 299*	*18 299*	*14 535*	*16 485*	*1 950*	*11.8%*	*18 299*
HV Substations	*35 903*	*28 350*	*28 915*	*25 261*	*26 106*	*845*	*3.2%*	*28 915*
MV Substations	*293 643*	*335 065*	*336 219*	*258 743*	*302 880*	*44 137*	*14.6%*	*336 219*
LV Networks	*126 702*	*137 043*	*136 287*	*89 991*	*123 280*	*33 289*	*27.0%*	*136 287*
Water Supply Infrastructure	389 894	482 769	472 445	359 632	409 837	50 205	12.2%	472 445
Boreholes	–	–	–	–	–	–	-	–
Reservoirs	*33 698*	*41 137*	*38 744*	*25 564*	*31 665*	*6 101*	*19.3%*	*38 744*
Pump Stations	*37 428*	*64 379*	*54 913*	*40 936*	*46 158*	*5 222*	*11.3%*	*54 913*
Water Treatment Works	*45 843*	*44 562*	*45 065*	*41 282*	*38 894*	*(2 388)*	*-6.1%*	*45 065*
Bulk Mains	*9 229*	*13 883*	*11 181*	*5 890*	*9 224*	*3 334*	*36.1%*	*11 181*
Distribution	*263 696*	*318 808*	*322 542*	*245 960*	*283 896*	*37 935*	*13.4%*	*322 542*
Sanitation Infrastructure	437 293	448 506	514 176	460 309	431 214	(29 096)	-6.7%	514 176
Pump Station	–	–	–	–	–	–	-	–
Reticulation	*315 603*	*307 917*	*362 121*	*306 129*	*298 409*	*(7 720)*	*-2.6%*	*362 121*
Waste Water Treatment Works	*117 798*	*128 428*	*146 362*	*152 100*	*128 242*	*(23 858)*	*-18.6%*	*146 362*
Outfall Sewers	*3 892*	*12 161*	*5 693*	*2 080*	*4 562*	*2 482*	*54.4%*	*5 693*
Solid Waste Infrastructure	1 384	2 372	2 994	703	2 543	1 840	72.4%	2 994
Landfill Sites	*1 384*	*2 372*	*2 994*	*703*	*2 543*	*1 840*	*72.4%*	*2 994*
Community Assets	**478 847**	**870 209**	**498 096**	**395 644**	**425 431**	**29 787**	**7.0%**	**498 096**
Community Facilities	116 996	107 165	107 389	85 552	91 556	6 004	6.6%	107 389
Halls	*53 214*	*38 041*	*48 631*	*37 198*	*41 597*	*4 399*	*10.6%*	*48 631*
Centres	*9 218*	*6 750*	*7 126*	*9 448*	*5 690*	*(3 759)*	*-66.1%*	*7 126*
Clinics/Care Centres	*18 518*	*8 637*	*9 073*	*15 382*	*8 683*	*(6 699)*	*-77.2%*	*9 073*
Fire/Ambulance Stations	*1 302*	*4 930*	*4 544*	*708*	*3 935*	*3 227*	*82.0%*	*4 544*
Testing Stations	–	–	–	–	–	–	-	–
Museums	–	–	–	–	–	–	-	–
Libraries	*10 468*	*11 427*	*10 976*	*3 907*	*10 097*	*6 191*	*61.3%*	*10 976*
Cemeteries/Crematoria	*8 224*	*23 520*	*14 065*	*10 712*	*11 064*	*352*	*3.2%*	*14 065*
Purls	–	–	–	–	–	–	-	–
Public Open Space	–	–	–	–	–	–	-	–
Nature Reserves	*5 004*	*5 508*	*4 603*	*2 608*	*3 332*	*724*	*21.7%*	*4 603*
Public Ablution Facilities	*7 413*	*6 074*	*6 093*	*5 116*	*5 349*	*233*	*4.4%*	*6 093*
Markets	*3 635*	*2 278*	*2 278*	*473*	*1 809*	*1 336*	*73.8%*	*2 278*
Sport and Recreation Facilities	361 851	763 044	390 707	310 093	333 875	23 783	7.1%	390 707
Indoor Facilities	*175*	*25*	*4*	*161*	*4*	*(157)*	*-4277.3%*	*4*
Outdoor Facilities	*361 676*	*763 019*	*390 703*	*309 932*	*333 872*	*23 940*	*7.2%*	*390 703*
Heritage assets	**219**	**1 455**	**5 853**	**3 626**	**5 739**	**2 113**	**36.8%**	**5 853**
Works of Art	219	1 455	5 853	3 626	5 739	2 113	36.8%	5 853
Investment properties	**209**	**205**	**202**	**66**	**36**	**(30)**	**-82.2%**	**202**
Revenue Generating	57	195	192	66	26	(39)	-147.9%	192
Improved Property	*57*	*195*	*192*	*66*	*26*	*(39)*	*-147.9%*	*192*
Non-revenue Generating	152	10	10	1	10	9	*90.8%*	10
Unimproved Property	152	10	10	1	10	9	*90.8%*	10
Other assets	**125 817**	**187 527**	**171 203**	**91 274**	**145 017**	**53 743**	**37.1%**	**171 203**
Operational Buildings	125 817	187 527	171 203	91 274	145 017	53 743	37.1%	171 203
Municipal Offices	*124 646*	*180 631*	*164 786*	*90 300*	*139 100*	*48 801*	*35.1%*	*164 786*
Workshops	–	–	–	–	–	–	-	–
Laboratories	*1 093*	*2 144*	*2 138*	*757*	*2 017*	*1 260*	*62.5%*	*2 138*
Training Centres	*72*	*435*	*453*	*213*	*392*	*179*	*45.7%*	453
Depots	*5*	*4 317*	*3 827*	*5*	*3 508*	*3 503*	*99.9%*	*3 827*
Housing	–	–	–	–	–	–	-	–
Social Housing	–	–	–	–	–	–	-	–
Computer Equipment	**159 862**	**248 211**	**274 556**	**200 601**	**220 597**	**19 996**	**9.1%**	**274 556**
Computer Equipment	159 862	248 211	274 556	200 601	220 597	19 996	9.1%	274 556
Furniture and Office Equipment	**690 643**	**634 414**	**637 627**	**437 262**	**500 918**	**63 655**	**12.7%**	**637 627**
Furniture and Office Equipment	690 643	634 414	637 627	437 262	500 918	63 655	12.7%	637 627
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
Machinery and Equipment	–	–	–	–	–	–	-	–
Transport Assets	**394 655**	**481 265**	**409 091**	**248 170**	**330 605**	**82 435**	**24.9%**	**409 091**
Transport Assets	394 655	481 265	409 091	248 170	330 605	82 435	24.9%	409 091
Total Repairs and Maintenance Expenditure	**3 708 274**	**4 575 398**	**4 042 206**	**2 894 161**	**3 246 207**	**352 046**	**10.8%**	**4 042 206**

Table SC13d Monthly Budget Statement - depreciation by asset class

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Infrastructure	**1 345 294**	**1 471 459**	**1 172 485**	**1 078 025**	**1 074 778**	**(3 247)**	**-0.30%**	**1 172 485**
Roads Infrastructure	394 861	431 510	423 765	391 525	388 451	(3 073)	-0.79%	423 765
Roads	279 729	*308 576*	*303 422*	*281 006*	*278 136*	*(2 869)*	*-1.03%*	*303 422*
Road Structures	74 484	*80 256*	*78 249*	*71 914*	*71 728*	*(186)*	*-0.26%*	*78 249*
Road Furniture	40 648	*42 678*	*42 095*	*38 605*	*38 587*	*(18)*	*-0.05%*	*42 095*
Storm water Infrastructure	51 509	52 941	57 325	52 550	52 548	(2)	0.00%	57 325
Drainage Collection	51 509	*52 941*	*57 325*	*52 550*	*52 548*	*(2)*	*0.00%*	*57 325*
Electrical Infrastructure	234 496	262 272	249 522	228 934	228 729	(205)	-0.09%	249 522
Power Plants	6 955	*6 955*	*7 933*	*7 272*	*7 272*	-	-	*7 933*
HV Transmission Conductors	14 667	*14 657*	*14 754*	*13 528*	*13 524*	*(4)*	*-0.03%*	*14 754*
MV Substations	3 567	*11 062*	*3 567*	*3 269*	*3 269*	-	-	*3 567*
MV Switching Stations	56 632	*57 568*	*59 379*	*54 564*	*54 431*	*(133)*	*-0.24%*	*59 379*
MV Networks	107 553	*120 020*	*114 176*	*104 711*	*104 661*	*(50)*	*-0.05%*	*114 176*
LV Networks	45 123	*52 010*	*49 714*	*45 589*	*45 571*	*(18)*	*-0.04%*	*49 714*
Water Supply Infrastructure	277 950	314 553	163 778	148 749	150 130	1 381	0.92%	163 778
Reservoirs	42 001	*50 247*	*20 210*	*18 550*	*18 526*	*(25)*	*-0.13%*	*20 210*
Pump Stations	5 441	*5 307*	*5 384*	*4 935*	*4 935*	-	-	*5 384*
Water Treatment Works	32 034	*31 757*	*10 945*	*10 130*	*10 033*	*(98)*	*-0.97%*	*10 945*
Bulk Mains	10 413	*14 651*	*3 022*	*2 771*	*2 771*	-	-	*3 022*
Distribution	188 061	*212 590*	*124 218*	*112 362*	*113 866*	*1 504*	*1.32%*	*124 218*
Sanitation Infrastructure	270 749	296 681	156 269	143 875	143 247	(628)	-0.44%	156 269
Pump Station	6 982	*8 562*	*6 963*	*6 382*	*6 382*	-	-	6 963
Reticulation	156 232	*158 582*	*53 173*	*49 442*	*48 742*	*(699)*	*-1.43%*	53 173
Waste Water Treatment Works	94 692	*116 725*	*91 823*	*84 100*	*84 171*	*71*	*0.08%*	91 823
Outfall Sewers	12 843	*12 812*	*4 310*	*3 951*	*3 951*	-	-	4 310
Solid Waste Infrastructure	41 289	37 136	36 451	33 418	33 414	(5)	-0.01%	36 451
Landfill Sites	41 289	*37 136*	*36 451*	*33 418*	*33 414*	*(5)*	*-0.01%*	*36 451*
Coastal Infrastructure	5 678	5 693	5 692	5 218	5 218	-	-	5 692
Promenades	5 678	*5 693*	*5 692*	*5 218*	*5 218*	-	-	*5 692*
Information and Communication Infrastructure	68 762	70 674	79 682	73 757	73 042	(716)	-0.98%	79 682
Core Layers	7 087	*7 087*	*7 126*	*6 533*	*6 533*	-	-	*7 126*
Distribution Layers	61 675	*63 586*	*72 555*	*67 225*	*66 509*	*(716)*	*-1.08%*	*72 555*
Community Assets	**356 506**	**370 126**	**359 761**	**330 054**	**329 781**	**(273)**	**-0.08%**	**359 761**
Community Facilities	148 998	166 545	158 963	145 945	145 716	(228)	-0.16%	158 963
Halls	3 343	*4 158*	*3 639*	*3 394*	*3 336*	*(58)*	*-1.74%*	*3 639*
Centres	49 097	*52 262*	*51 795*	*47 539*	*47 479*	*(60)*	*-0.13%*	*51 795*
Clinics/Care Centres	6 867	*9 240*	*7 181*	*6 588*	*6 583*	*(5)*	*-0.08%*	*7 181*
Fire/Ambulance Stations	2 294	*2 708*	*2 685*	*2 459*	*2 462*	*3*	*0.12%*	*2 685*
Testing Stations	1 318	*1 326*	*1 343*	*1 231*	*1 231*	*0*	*0.00%*	*1 343*
Museums	221	*253*	*291*	*274*	*267*	*(7)*	*-2.66%*	*291*
Theatres	112	*179*	*112*	*102*	*102*	-	-	*112*
Libraries	6 048	*6 618*	*6 301*	*5 788*	*5 776*	*(12)*	*-0.21%*	*6 301*
Cemeteries/Crematoria	3 282	*4 082*	*4 348*	*3 986*	*3 986*	-	-	*4 348*
Public Open Space	14 894	*18 613*	*15 293*	*14 074*	*14 019*	*(55)*	*-0.39%*	*15 293*
Nature Reserves	378	*810*	*378*	*346*	*346*	-	-	*378*
Public Ablution Facilities	2 405	*2 946*	*2 572*	*2 357*	*2 358*	*1*	*0.02%*	*2 572*
Markets	1 641	*1 642*	*1 675*	*1 570*	*1 536*	*(35)*	*-2.27%*	*1 675*
Airports	4	*4*	*4*	*4*	*4*	-	-	*4*
Taxi Ranks/Bus Terminals	57 093	*61 705*	*61 344*	*56 232*	*56 232*	-	-	*61 344*
Sport and Recreation Facilities	207 507	203 581	200 798	184 109	184 064	(45)	-0.02%	200 798
Indoor Facilities	6 515	*6 624*	*6 550*	*6 004*	*6 004*	-	-	*6 550*
Outdoor Facilities	200 993	*196 957*	*194 247*	*178 105*	*178 060*	*(45)*	*-0.03%*	*194 247*

Table continues on next page.

Description	2019/20	Budget Year 2020/21						
R thousands	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	**265 095**	**278 711**	**281 250**	**261 730**	**257 813**	**(3 917)**	**-1.52%**	**281 250**
Operational Buildings	166 178	168 536	177 568	166 704	162 770	(3 934)	-2.42%	177 568
Municipal Offices	6 087	*9 415*	*5 597*	*5 059*	*5 131*	*72*	*1.40%*	*5 597*
Workshops	30 366	*35 591*	*33 068*	*30 671*	*30 312*	*(359)*	*-1.18%*	*33 068*
Training Centres	289	*303*	*289*	*265*	*265*	-	-	*289*
Manufacturing Plant	7 132	*6 976*	*7 213*	*6 612*	*6 612*	-	-	*7 213*
Depots	122 305	*116 251*	*131 401*	*124 098*	*120 451*	*(3 647)*	*-3.03%*	*131 401*
Housing	98 916	110 175	103 683	95 026	95 042	16	0.02%	103 683
Social Housing	98 916	*110 175*	*103 683*	*95 026*	*95 042*	*16*	*0.02%*	*103 683*
Intangible Assets	**154 416**	**155 441**	**163 326**	**149 683**	**149 715**	**32**	**0.02%**	**163 326**
Licences and Rights	154 416	155 441	163 326	149 683	149 715	32	0.02%	163 326
Computer Software and Applications	84 236	*85 261*	*93 145*	*85 351*	*85 383*	*32*	*0.04%*	*93 145*
Unspecified	70 180	*70 180*	*70 180*	*64 332*	*64 332*	-	-	*70 180*
Computer Equipment	**224 880**	**237 579**	**227 818**	**194 756**	**208 833**	**14 077**	**6.74%**	**227 818**
Computer Equipment	224 880	*237 579*	*227 818*	*194 756*	*208 833*	*14 077*	*6.74%*	*227 818*
Furniture and Office Equipment	**101 956**	**106 149**	**108 979**	**94 880**	**99 898**	**5 018**	**5.02%**	**108 979**
Furniture and Office Equipment	101 956	*106 149*	*108 979*	*94 880*	*99 898*	*5 018*	*5.02%*	*108 979*
Machinery and Equipment	**115 421**	**125 782**	**130 063**	**116 334**	**119 224**	**2 890**	**2.42%**	**130 063**
Machinery and Equipment	115 421	125 782	130 063	116 334	119 224	2 890	2.42%	130 063
Transport Assets	**382 078**	**483 657**	**382 774**	**341 694**	**350 876**	**9 182**	**2.62%**	**382 774**
Transport Assets	382 078	483 657	382 774	341 694	350 876	9 182	2.62%	382 774
Land	**–**	**69 253**	**22 500**	**–**	**20 625**	**20 625**	**100.00%**	**22 500**
Land	–	*69 253*	*22 500*	–	*20 625*	*20 625*	*100.00%*	*22 500*
Zoo's, Marine and Non-biological Animals	**192**	**196**	**196**	**176**	**180**	**3**	**1.79%**	**196**
Zoo's, Marine and Non-biological Animals	*192*	*196*	*196*	*176*	*180*	*3*	*1.79%*	*196*
Total Depreciation	**2 947 552**	**3 300 067**	**2 850 866**	**2 568 904**	**2 613 294**	**44 390**	**1.70%**	**2 850 866**

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	10 071 660	10 511 519	10 525 121	9 425 227	9 639 565	(214 338)	-2.2%	10 516 841
Service charges	20 067 404	19 885 709	19 872 799	18 420 280	18 304 594	115 686	0.6%	19 782 656
Investment revenue	1 304 755	855 610	979 768	818 211	794 937	23 274	2.9%	980 310
Transfers and subsidies	7 553 698	5 608 724	6 138 091	5 267 024	5 661 258	(394 234)	-7.0%	5 859 398
Other own revenue	3 580 434	5 581 541	5 357 791	3 774 389	4 926 969	(1 152 580)	-23.4%	5 670 075
Total Revenue (excluding capital transfers and contributions)	**42 577 951**	**42 443 103**	**42 873 570**	**37 705 131**	**39 327 323**	**(1 622 192)**	**-4.1%**	**42 809 281**
Employee costs	12 881 216	15 296 104	14 950 800	12 981 364	13 156 179	(174 815)	-1.3%	14 722 846
Remuneration of Councillors	167 521	189 675	189 675	152 484	153 938	(1 454)	-0.9%	190 751
Depreciation & asset impairment	3 062 972	3 354 567	3 088 084	2 640 033	2 645 770	(5 737)	-0.2%	3 058 627
Finance charges	815 109	828 460	848 349	714 334	708 364	5 970	0.8%	852 721
Materials and bulk purchases	11 197 771	11 618 742	11 567 411	9 386 499	9 400 893	(14 395)	-0.2%	11 493 379
Transfers and subsidies	394 011	432 364	498 313	256 324	364 799	(108 475)	-29.7%	445 690
Other expenditure	11 697 723	13 424 593	13 563 701	10 593 526	11 042 639	(449 113)	-4.1%	13 756 098
Total Expenditure	**40 216 322**	**45 144 504**	**44 706 333**	**36 724 562**	**37 472 581**	**(748 019)**	**-2.0%**	**44 520 111**
Surplus/(Deficit)	**2 361 629**	**(2 701 402)**	**(1 832 764)**	**980 569**	**1 854 742**	**(874 173)**	**-47.1%**	**(1 710 830)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 743 907	1 214 038	1 494 678	(280 640)	-18.8%	1 330 958
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)	40 524	189 226	195 569	228 318	174 602	53 716	30.8%	217 598
Surplus/(Deficit) after capital transfers & contributions	**4 313 465**	**303 652**	**106 712**	**2 422 925**	**3 524 022**	**(1 101 097)**	**-31.2%**	**(162 273)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**4 313 465**	**303 652**	**106 712**	**2 422 925**	**3 524 022**	**(1 101 097)**	**-31.2%**	**(162 273)**
Capital expenditure & funds sources								
Capital expenditure	**6 027 076**	**9 681 357**	**7 399 428**	**5 053 792**	**5 896 614**	**(842 821)**	**-14.3%**	**6 785 041**
Capital transfers recognised	1 946 844	2 883 814	1 809 393	1 269 323	1 515 863	(246 540)	-16.3%	1 727 887
Borrowing	1 060 298	2 500 000	–	(65)	–	(65)	-100.0%	–
Internally generated funds	**3 019 933**	**4 297 543**	**5 590 035**	**3 784 534**	**4 380 751**	**(596 217)**	**-13.6%**	**5 057 154**
Total sources of capital funds	**6 027 076**	**9 681 357**	**7 399 428**	**5 053 792**	**5 896 614**	**(842 821)**	**-14.3%**	**6 785 041**
Financial position								
Total current assets	19 931 519	15 631 864	17 302 835	17 469 908				17 302 835
Total non current assets	56 923 338	62 770 615	62 662 080	60 645 911				62 662 080
Total current liabilities	9 947 548	9 124 334	10 557 857	6 364 925				10 557 857
Total non current liabilities	13 303 872	17 684 925	13 835 686	13 052 977				13 835 686
Community wealth/Equity	**53 603 438**	**51 593 220**	**55 571 371**	**58 697 918**				**55 571 371**
Cash flows								
Net cash from (used) operating	6 989 671	3 639 662	3 338 312	5 895 889	5 889 906	(5 984)	-0.1%	3 338 312
Net cash from (used) investing	(6 825 074)	(8 897 868)	(6 803 865)	(5 167 267)	(5 753 411)	(586 144)	10.2%	(6 803 865)
Net cash from (used) financing	785 076	2 173 711	(384 839)	(358 161)	(358 161)	–	-	(384 839)
Cash/cash equivalents at the month/year end	**9 662 543**	**4 620 298**	**5 690 213**	**9 911 064**	**9 318 937**	**(592 127)**	**-6.4%**	**5 690 213**

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

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**16 133 254**	**16 142 580**	**16 544 963**	**15 219 267**	**15 395 067**	**(175 800)**	**-1.1%**	**16 532 742**
Executive and council	680	1 348	2 932	1 299	1 019	280	27.5%	2 932
Finance and administration	16 132 559	16 141 229	16 542 028	15 217 967	15 394 045	(176 078)	-1.1%	16 529 806
Internal audit	15	3	3	1	3	(2)	-67.0%	3
Community and public safety	**3 383 379**	**3 209 696**	**3 077 357**	**1 042 466**	**2 491 398**	**(1 448 932)**	**-58.2%**	**2 765 471**
Community and social services	167 238	134 928	125 690	86 180	102 018	(15 838)	-15.5%	125 690
Sport and recreation	55 586	56 046	32 838	(1 977 893)	25 098	(2 002 991)	-7980.8%	57 211
Public safety	1 299 561	1 132 243	1 142 418	1 603 699	872 855	730 844	83.7%	1 142 418
Housing	1 437 443	1 384 590	1 316 312	957 519	1 116 223	(158 704)	-14.2%	980 052
Health	423 550	501 889	460 100	372 962	375 205	(2 243)	-0.6%	460 100
Economic and environmental services	**1 902 538**	**3 358 490**	**2 479 462**	**1 800 604**	**2 082 665**	**(282 062)**	**-13.5%**	**2 479 490**
Planning and development	403 208	483 906	471 473	362 055	406 464	(44 409)	-10.9%	471 501
Road transport	1 478 434	2 836 039	1 959 448	1 408 601	1 649 521	(240 920)	-14.6%	1 959 448
Environmental protection	20 895	38 545	48 541	29 948	26 681	3 267	12.2%	48 541
Trading services	**22 887 842**	**22 516 457**	**22 665 565**	**21 032 814**	**20 983 604**	**49 210**	**0.2%**	**22 534 493**
Energy sources	14 659 495	14 252 289	14 278 183	13 298 362	13 135 789	162 574	1.2%	14 270 799
Water management	4 526 999	4 473 233	4 673 556	4 252 848	4 385 421	(132 574)	-3.0%	4 527 881
Waste water management	1 967 306	2 015 133	1 996 689	1 884 529	1 851 047	33 482	1.8%	1 996 689
Waste management	1 734 042	1 775 801	1 717 136	1 597 075	1 611 347	(14 272)	-0.9%	1 739 124
Other	**222 774**	**220 934**	**45 699**	**52 336**	**43 868**	**8 468**	**19.3%**	**45 641**
Total Revenue - Functional	**44 529 786**	**45 448 157**	**44 813 046**	**39 147 487**	**40 996 603**	**(1 849 116)**	**-4.5%**	**44 357 837**
Expenditure - Functional								
Governance and administration	**7 549 954**	**10 228 608**	**10 153 820**	**8 120 989**	**8 586 405**	**(465 415)**	**-5.4%**	**10 085 200**
Executive and council	490 203	616 260	616 452	503 563	495 705	7 858	1.6%	617 459
Finance and administration	7 012 125	9 558 956	9 484 934	7 571 079	8 042 994	(471 915)	-5.9%	9 415 307
Internal audit	47 626	53 392	52 434	46 347	47 706	(1 358)	-2.8%	52 434
Community and public safety	**7 939 887**	**8 129 031**	**8 295 178**	**7 329 151**	**7 218 472**	**110 679**	**1.5%**	**8 391 161**
Community and social services	1 001 506	1 013 228	1 037 548	890 165	913 526	(23 361)	-2.6%	1 030 196
Sport and recreation	1 260 916	1 161 072	1 187 374	1 097 461	1 061 528	35 932	3.4%	1 289 813
Public safety	3 029 596	3 162 129	3 144 348	2 834 078	2 730 304	103 774	3.8%	3 144 413
Housing	1 374 764	1 391 023	1 492 335	1 200 579	1 247 872	(47 293)	-3.8%	1 493 165
Health	1 273 105	1 401 579	1 433 573	1 306 869	1 265 242	41 626	3.3%	1 433 573
Economic and environmental services	**5 172 628**	**5 707 789**	**5 586 836**	**4 288 327**	**4 367 236**	**(78 909)**	**-1.8%**	**5 585 924**
Planning and development	1 541 554	1 375 526	1 423 758	1 143 624	1 181 939	(38 315)	-3.2%	1 422 864
Road transport	3 442 757	4 117 236	3 919 990	2 958 908	2 994 909	(36 001)	-1.2%	3 919 972
Environmental protection	188 317	215 027	243 088	185 794	190 388	(4 594)	-2.4%	243 088
Trading services	**19 120 755**	**20 581 635**	**20 059 325**	**16 672 793**	**16 953 643**	**(280 851)**	**-1.7%**	**19 844 443**
Energy sources	11 243 897	11 992 018	11 905 683	9 834 728	9 844 211	(9 484)	-0.1%	11 801 589
Water management	3 595 917	3 570 275	3 344 066	2 759 262	2 915 701	(156 439)	-5.4%	3 283 208
Waste water management	1 974 109	2 530 258	2 424 599	2 005 278	2 066 474	(61 196)	-3.0%	2 374 671
Waste management	2 306 831	2 489 084	2 384 976	2 073 525	2 127 257	(53 732)	-2.5%	2 384 976
Other	**433 098**	**471 922**	**611 174**	**313 302**	**255 145**	**58 158**	**22.8%**	**613 382**
Total Expenditure - Functional	**40 216 322**	**45 118 985**	**44 706 333**	**36 724 562**	**37 380 901**	**(656 339)**	**-1.8%**	**44 520 111**
Surplus/ (Deficit) for the year	**4 313 465**	**329 172**	**106 713**	**2 422 925**	**3 615 702**	**(1 192 777)**	**-33.0%**	**(162 273)**

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

Vote Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	914 528	1 066 078	1 234 931	1 036 894	1 106 428	(69 534)	-6.3%	1 234 931
Vote 2 - Corporate Services	70 585	57 780	56 762	53 725	51 325	2 400	4.7%	56 762
Vote 3 - Economic Opportunities & Asset Managemnt	262 150	283 469	248 704	223 995	233 008	(9 013)	-3.9%	249 699
Vote 4 - Energy & Climate Change	14 473 142	14 028 935	14 066 385	13 102 401	12 923 978	178 423	1.4%	14 059 001
Vote 5 - Finance	16 964 279	16 939 234	17 040 235	15 783 957	15 968 334	(184 378)	-1.2%	17 018 536
Vote 6 - Human Settlements	1 312 455	1 253 326	1 185 048	826 177	984 951	(158 774)	-16.1%	848 788
Vote 7 - Office of the City Manager	35	6	6	153	6	147	2522.1%	6
Vote 8 - Safety & Security	1 467 522	1 616 047	1 710 815	1 937 082	1 372 304	564 777	41.2%	1 710 815
Vote 9 - Spatial Planning & Environment	136 040	187 521	217 156	142 289	155 633	(13 344)	-8.6%	217 156
Vote 10 - Transport	1 364 477	2 369 495	1 488 620	1 155 589	1 231 353	(75 765)	-6.2%	1 488 620
Vote 11 - Urban Management	283 908	275 239	278 562	246 077	250 908	(4 831)	-1.9%	278 562
Vote 12 - Water & Waste	7 108 350	7 153 041	7 260 569	6 624 439	6 694 471	(70 032)	-1.0%	7 145 469
Vote 13 - Cape Town International Convention Centre	182 889	215 982	40 653	28 608	39 411	(10 803)	-27.4%	40 595
Vote 14 - Cape Town Stadium	(10 575)	2 003	(15 399)	(1 992 595)	(15 507)	(1 977 088)	12749.4%	8 897
Total Revenue by Vote	**44 529 787**	**45 448 157**	**44 813 046**	**39 168 789**	**40 996 602**	**(1 827 813)**	**-4.5%**	**44 357 837**
Expenditure by Vote								
Vote 1 - Community Services & Health	3 776 978	4 403 961	4 390 083	3 623 955	3 786 365	(162 409)	-4.3%	4 390 083
Vote 2 - Corporate Services	1 865 719	2 061 818	2 131 156	1 808 038	1 810 958	(2 921)	-0.2%	2 131 156
Vote 3 - Economic Opportunities & Asset Managemnt	1 350 697	1 414 661	1 414 612	1 182 885	1 218 614	(35 730)	-2.9%	1 414 445
Vote 4 - Energy & Climate Change	11 543 139	12 412 445	12 254 004	10 077 775	10 153 000	(75 225)	-0.7%	12 145 902
Vote 5 - Finance	2 695 551	3 620 590	3 798 693	3 245 904	3 312 612	(66 708)	-2.0%	3 732 975
Vote 6 - Human Settlements	1 381 141	1 394 457	1 504 048	1 209 263	1 258 351	(49 088)	-3.9%	1 504 048
Vote 7 - Office of the City Manager	230 007	258 605	259 447	232 064	226 832	5 232	2.3%	259 447
Vote 8 - Safety & Security	3 673 950	4 293 174	4 177 054	3 522 901	3 390 020	132 880	3.9%	4 177 054
Vote 9 - Spatial Planning & Environment	667 815	789 228	832 766	664 174	682 625	(18 451)	-2.7%	832 766
Vote 10 - Transport	3 257 070	3 640 210	3 515 767	2 645 255	2 727 158	(81 903)	-3.0%	3 515 767
Vote 11 - Urban Management	982 355	1 127 346	1 149 482	918 159	915 068	3 091	0.3%	1 149 482
Vote 12 - Water & Waste	8 539 549	9 347 882	8 882 498	7 450 055	7 793 644	(343 589)	-4.4%	8 762 006
Vote 13 - Cape Town International Convention Centre	262 926	286 888	412 123	185 042	121 162	63 880	52.7%	412 065
Vote 14 - Cape Town Stadium	(10 575)	67 721	(15 399)	(19 605)	(15 507)	(4 098)	26.4%	92 916
Total Expenditure by Vote	**40 216 322**	**45 118 985**	**44 706 334**	**36 745 864**	**37 380 902**	**(635 038)**	**-1.7%**	**44 520 111**
Surplus/ (Deficit) for the year	**4 313 465**	**329 172**	**106 712**	**2 422 925**	**3 615 701**	**(1 192 775)**	**-33.0%**	**(162 273)**

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

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	10 071 660	10 511 519	10 525 121	9 425 227	9 639 565	(214 338)	-2.2%	10 516 841
Service charges - electricity revenue	14 227 439	13 789 334	13 829 694	12 905 500	12 713 466	192 034	1.5%	13 829 694
Service charges - water revenue	3 015 380	3 194 459	3 212 865	2 945 949	2 976 722	(30 773)	-1.0%	3 155 020
Service charges - sanitation revenue	1 549 162	1 616 486	1 616 883	1 469 190	1 501 245	(32 056)	-2.1%	1 568 491
Service charges - refuse revenue	1 275 423	1 285 431	1 213 356	1 099 641	1 113 161	(13 520)	-1.2%	1 229 452
Rental of facilities and equipment	457 018	496 894	380 475	356 149	349 201	6 948	2.0%	386 837
Interest earned - external investments	1 304 755	855 610	979 768	818 211	794 937	23 274	2.9%	980 310
Interest earned - outstanding debtors	406 848	389 137	416 982	423 883	381 818	42 065	11.0%	424 451
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1 313 161	1 063 333	1 063 333	1 576 257	807 727	768 530	95.1%	1 076 116
Licences and permits	45 587	76 875	65 092	40 819	40 915	(96)	-0.2%	64 895
Agency services	200 585	242 236	242 236	247 324	219 573	27 751	12.6%	242 236
Transfers and subsidies	7 553 698	5 608 724	6 138 091	5 267 024	5 661 258	(394 234)	-7.0%	5 859 398
Other revenue	1 104 754	3 263 066	3 135 617	1 075 622	3 082 387	(2 006 765)	-65.1%	3 408 774
Gains	52 482	50 000	54 057	54 334	45 348	8 986	19.8%	66 766
Total Revenue (excluding capital transfers and contributions)	**42 577 951**	**42 443 103**	**42 873 570**	**37 705 131**	**39 327 323**	**(1 622 192)**	**-4.1%**	**42 809 281**
Expenditure By Type								
Employee related costs	12 881 216	15 296 104	14 950 800	12 981 364	13 156 179	(174 815)	-1.3%	14 722 846
Remuneration of councillors	167 521	189 675	189 675	152 484	153 938	(1 454)	-0.9%	190 751
Debt impairment	2 803 823	3 640 803	3 211 295	2 956 425	2 949 666	6 759	0.2%	3 211 001
Depreciation & asset impairment	3 062 972	3 354 567	3 088 084	2 640 033	2 645 770	(5 737)	-0.2%	3 058 627
Finance charges	815 109	828 460	848 349	714 334	708 364	5 970	0.8%	852 721
Bulk purchases	9 858 442	9 990 881	9 993 531	8 216 124	8 146 155	69 969	0.9%	9 962 535
Other materials	1 339 329	1 627 861	1 573 879	1 170 375	1 254 738	(84 364)	-6.7%	1 530 844
Contracted services	6 979 063	7 321 891	7 780 076	5 709 236	6 057 373	(348 137)	-5.7%	7 965 565
Transfers and subsidies	394 011	432 364	498 313	256 324	364 799	(108 475)	-29.7%	445 690
Other expenditure	1 897 116	2 459 862	2 570 164	1 922 599	2 033 690	(111 091)	-5.5%	2 576 773
Losses	17 720	2 037	2 166	5 265	1 910	3 355	175.6%	2 759
Total Expenditure	**40 216 322**	**45 144 504**	**44 706 333**	**36 724 562**	**37 472 581**	**(748 019)**	**-2.0%**	**44 520 111**
Surplus/(Deficit)	**2 361 629**	**(2 701 402)**	**(1 832 764)**	**980 569**	**1 854 742**	**(874 173)**	**-47.1%**	**(1 710 830)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 743 907	1 214 038	1 494 678	(280 640)	-18.8%	1 330 958
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	40 465	189 226	195 569	228 318	174 602	53 716	30.8%	217 598
Transfers and subsidies - capital (in-kind - all)	60	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**4 313 465**	**303 652**	**106 712**	**2 422 925**	**3 524 022**			**(162 273)**
Taxation	(34 396)	(25 520)	(104 011)	(44 189)	(91 680)	47 492	-52%	(104 011)
Surplus/(Deficit) after taxation	**4 347 860**	**329 172**	**210 724**	**2 467 114**	**3 615 702**			**(58 262)**
Attributable to minorities	(29 006)	(20 279)	(76 493)	(28 415)	–			–
Surplus/(Deficit) attributable to municipality	**4 318 854**	**308 893**	**134 231**	**2 438 699**	**3 615 702**			**(58 262)**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**4 318 854**	**308 893**	**134 231**	**2 438 699**	**3 615 702**			**(58 262)**

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

Vote Description	2019/20	Budget Year 2020/21						
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	283 453	453 758	327 256	166 134	226 113	(59 978)	-26.5%	320 284
Vote 2 - Corporate Services	157 647	242 020	225 143	167 401	156 522	10 879	7.0%	211 149
Vote 3 - Economic Opportunities & Asset Managemnt	391 416	580 321	359 072	243 763	238 732	5 031	2.1%	347 645
Vote 4 - Energy & Climate Change	622 239	1 049 131	852 722	612 573	695 381	(82 808)	-11.9%	763 557
Vote 5 - Finance	63 051	268 787	274 033	227 047	267 281	(40 233)	-15.1%	256 354
Vote 6 - Human Settlements	858 297	894 903	781 009	532 664	691 147	(158 483)	-22.9%	738 166
Vote 7 - Office of the City Manager	1 329	2 130	1 585	666	1 535	(869)	-56.6%	1 334
Vote 8 - Safety & Security	429 428	438 954	385 688	245 609	233 566	12 043	5.2%	385 020
Vote 9 - Spatial Planning & Environment	54 776	157 205	133 448	83 154	109 896	(26 743)	-24.3%	116 654
Vote 10 - Transport	873 070	1 793 342	917 980	587 360	735 636	(148 277)	-20.2%	835 391
Vote 11 - Urban Management	57 350	81 503	66 978	39 768	63 560	(23 793)	-37.4%	55 915
Vote 12 - Water & Waste	2 178 611	3 643 819	3 050 982	2 129 371	2 455 674	(326 302)	-13.3%	2 730 041
Vote 13 - Cape Town International Convention Centre	56 408	75 483	23 531	18 281	21 570	(3 289)	-15.2%	23 531
Vote 14 - Cape Town Stadium	–	–	–	–	–	–	-	–
Total Capital Expenditure	**6 027 076**	**9 681 357**	**7 399 428**	**5 053 792**	**5 896 614**	**(842 821)**	**-14.3%**	**6 785 041**
Capital Expenditure - Functional Classification								
Governance and administration	**940 353**	**1 396 272**	**1 125 651**	**716 769**	**797 827**	**(81 058)**	**-10.2%**	**1 038 014**
Executive and council	4 114	19 414	19 250	12 644	19 098	(6 454)	-33.8%	16 654
Finance and administration	935 724	1 376 447	1 106 302	704 027	778 630	(74 603)	-9.6%	1 021 262
Internal audit	516	411	99	98	99	(1)	-1.2%	98
Community and public safety	**1 316 924**	**1 745 862**	**1 487 412**	**1 045 717**	**1 276 243**	**(230 526)**	**-18.1%**	**1 420 991**
Community and social services	87 086	121 397	97 928	65 433	81 941	(16 507)	-20.1%	93 832
Sport and recreation	85 176	357 122	329 412	264 159	303 727	(39 567)	-13.0%	309 955
Public safety	234 506	279 623	221 437	152 368	159 472	(7 105)	-4.5%	221 424
Housing	858 297	894 903	781 009	532 664	691 147	(158 483)	-22.9%	738 166
Health	51 860	92 816	57 627	31 092	39 956	(8 863)	-22.2%	57 615
Economic and environmental services	**1 047 234**	**2 106 139**	**1 174 774**	**730 443**	**915 569**	**(185 126)**	**-20.2%**	**1 060 967**
Planning and development	92 747	112 992	114 674	60 833	85 764	(24 930)	-29.1%	91 941
Road transport	934 542	1 879 199	976 651	616 619	760 820	(144 201)	-19.0%	894 782
Environmental protection	19 945	113 949	83 449	52 990	68 985	(15 995)	-23.2%	74 245
Trading services	**2 664 218**	**4 338 922**	**3 575 240**	**2 532 450**	**2 875 194**	**(342 744)**	**-11.9%**	**3 228 721**
Energy sources	593 665	1 027 660	829 565	602 179	677 312	(75 133)	-11.1%	748 243
Water management	993 839	1 287 888	1 277 450	890 876	1 017 642	(126 766)	-12.5%	1 150 533
Waste water management	883 414	1 465 161	1 047 099	771 237	835 691	(64 455)	-7.7%	955 580
Waste management	193 299	558 214	421 126	268 157	344 549	(76 391)	-22.2%	374 366
Other	**58 346**	**94 162**	**36 351**	**28 414**	**31 781**	**(3 367)**	**-10.6%**	**36 349**
Total Capital Expenditure - Functional Classification	**6 027 076**	**9 681 357**	**7 399 428**	**5 053 792**	**5 896 614**	**(842 821)**	**-14.3%**	**6 785 041**
Funded by:								
National Government	1 869 804	2 803 382	1 730 291	1 205 402	1 448 755	(243 352)	-16.8%	1 652 020
Provincial Government	36 561	12 446	13 616	8 636	10 817	(2 181)	-20.2%	13 583
District Municipality	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	40 480	67 986	65 486	55 285	56 292	(1 007)	-1.8%	62 284
Transfers recognised - capital	**1 946 844**	**2 883 814**	**1 809 393**	**1 269 323**	**1 515 863**	**(246 540)**	**-16.3%**	**1 727 887**
Borrowing	1 060 298	2 500 000	–	(65)	–	(65)	-100.0%	–
Internally generated funds	3 019 933	4 297 543	5 590 035	3 784 534	4 380 751	(596 217)	-13.6%	5 057 154
Total Capital Funding	**6 027 076**	**9 681 357**	**7 399 428**	**5 053 792**	**5 896 614**	**(842 821)**	**-14.3%**	**6 785 041**

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2019/20	Budget Year 2020/21			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	9 662 543	121 768	121 758	202 520	121 758
Call investment deposits	2 436 051	6 639 523	7 707 187	11 550 030	7 707 187
Consumer debtors	6 321 157	6 999 547	7 677 462	3 289 019	7 677 462
Other debtors	1 068 773	1 333 391	1 289 010	1 955 436	1 289 010
Current portion of long-term receivables	8 524	7 718	50 650	8 701	50 650
Inventory	434 472	529 916	456 769	464 203	456 769
Total current assets	**19 931 519**	**15 631 864**	**17 302 835**	**17 469 908**	**17 302 835**
Non current assets					
Long-term receivables	170 182	186 787	171 766	176 409	171 766
Investments	5 960 366	5 242 043	5 242 043	7 078 595	5 242 043
Investment property	581 247	579 534	579 533	581 247	579 533
Investments in Associate	–	–	–	–	–
Property, plant and equipment	49 595 908	56 199 764	54 064 540	51 996 959	54 064 540
Biological	–	–	–	–	–
Intangible	605 366	382 296	436 352	599 678	436 352
Other non-current assets	10 269	180 192	2 167 846	213 023	2 167 846
Total non current assets	**56 923 338**	**62 770 615**	**62 662 080**	**60 645 911**	**62 662 080**
TOTAL ASSETS	**76 854 857**	**78 402 479**	**79 964 915**	**78 115 820**	**79 964 915**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	448 446	628 487	407 221	446 355	407 221
Consumer deposits	532 450	529 964	463 181	452 321	463 181
Trade and other payables	7 578 029	6 663 992	8 266 675	4 095 085	8 266 675
Provisions	1 388 623	1 301 891	1 420 779	1 371 165	1 420 779
Total current liabilities	**9 947 548**	**9 124 334**	**10 557 857**	**6 364 925**	**10 557 857**
Non current liabilities					
Borrowing	6 876 669	9 784 054	6 580 592	6 625 638	6 580 592
Provisions	6 427 203	7 900 871	7 255 094	6 427 339	7 255 094
Total non current liabilities	**13 303 872**	**17 684 925**	**13 835 686**	**13 052 977**	**13 835 686**
TOTAL LIABILITIES	**23 251 420**	**26 809 259**	**24 393 544**	**19 417 901**	**24 393 544**
NET ASSETS	**53 603 438**	**51 593 220**	**55 571 371**	**58 697 918**	**55 571 371**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	47 964 243	45 747 613	49 300 070	52 559 647	49 300 070
Reserves	5 639 195	5 845 607	6 271 301	6 138 272	6 271 301
TOTAL COMMUNITY WEALTH/EQUITY	**53 603 438**	**51 593 220**	**55 571 371**	**58 697 918**	**55 571 371**

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2019/20	Budget Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9 296 655	10 031 409	10 136 463	9 286 932	9 311 715	(24 782)	-0.3%	10 136 463
Service charges	19 396 197	18 045 505	18 364 553	18 250 707	17 795 574	455 133	2.6%	18 364 553
Other revenue	3 894 095	4 358 171	4 011 400	4 915 384	4 549 637	365 747	8.0%	4 011 400
Transfers and Subsidies - Operational	5 004 969	5 608 724	6 138 091	5 773 387	6 216 195	(442 808)	-7.1%	6 138 091
Transfers and Subsidies - Capital	1 911 311	2 815 828	1 873 990	1 454 896	1 876 994	(422 098)	-22.5%	1 873 990
Interest	1 663 503	855 610	979 768	855 766	872 031	(16 264)	-1.9%	979 768
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(33 457 431)	(37 322 256)	(37 412 624)	(34 045 020)	(34 136 080)	(91 059)	0.3%	(37 412 624)
Finance charges	(719 628)	(753 329)	(753 329)	(596 163)	(596 161)	3	0.0%	(753 329)
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**6 989 671**	**3 639 662**	**3 338 312**	**5 895 889**	**5 889 906**	**(5 984)**	**-0.1%**	**3 338 312**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	85 608	117 986	119 486	–	–	–	-	119 486
Decrease (increase) in non-current receivables	10 826	3 390	963	–	24 000	(24 000)	-100.0%	963
Decrease (increase) in non-current investments	(886 819)	(298 475)	(262 475)	–	–	–	-	(262 475)
Payments								
Capital assets	(6 034 689)	(8 720 769)	(6 661 838)	(5 167 267)	(5 777 411)	(610 144)	10.6%	(6 661 838)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(6 825 074)**	**(8 897 868)**	**(6 803 865)**	**(5 167 267)**	**(5 753 411)**	**(586 144)**	**10.2%**	**(6 803 865)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	1 091 765	2 500 000	–	–	–	–	-	–
Increase (decrease) in consumer deposits	80 103	45 206	(13 344)	–	–	–	-	(13 344)
Payments								
Repayment of borrowing	(386 792)	(371 495)	(371 495)	(358 161)	(358 161)	–	-	(371 495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**785 076**	**2 173 711**	**(384 839)**	**(358 161)**	**(358 161)**	**–**	**-**	**(384 839)**
NET INCREASE/ (DECREASE) IN CASH HELD	**949 673**	**(3 084 495)**	**(3 850 391)**	**370 461**	**(221 666)**			**(3 850 391)**
Cash/cash equivalents at beginning:	8 712 870	7 704 794	9 540 603	9 540 603	9 540 603			9 540 603
Cash/cash equivalents at month/year end:	9 662 543	4 620 298	5 690 213	9 911 064	9 318 937			5 690 213

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

Executive Summary

The company hosted 42 events and incurred a loss of R99.4 million as at 31 May 2021.

Table F1 Monthly Budget Statement Summary

Description	2019/20	Current Year 2020/21						
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	15 296	8 075	3 665	3 836	3 662	174	4.7%	3 665
Transfers recognised - operational	–	–	–	–	–	–	-	–
Other own revenue	205 612	207 907	36 931	46 215	35 692	10 523	29.5%	36 931
Total Revenue (excluding capital transfers and contributions)	**220 908**	**215 982**	**40 595**	**50 051**	**39 354**	**10 697**	**27.2%**	**40 595**
Employee costs	75 721	90 325	76 461	64 788	70 014	(5 226)	-7.5%	76 461
Remuneration of Board Members	628	581	651	596	483	113	23.4%	651
Depreciation and asset impairment	136 708	54 499	237 218	52 177	53 101	(924)	-1.7%	237 218
Finance charges	–	–	–	–	–	–	-	–
Materials and bulk purchases	26 083	28 061	3 743	3 002	3 495	(493)	-14.1%	3 743
Transfers and grants	2 124	–	2 124	1 947	1 947	–		2 124
Other expenditure	115 352	138 941	91 868	65 532	83 745	(18 213)	-21.7%	91 868
Total Expenditure	**356 617**	**312 407**	**412 065**	**188 042**	**212 785**	**(24 743)**	**-11.6%**	**412 065**
Surplus/(Deficit)	**(135 709)**	**(96 425)**	**(371 470)**	**(137 991)**	**(173 431)**	**35 440**	**-20.4%**	**(371 470)**
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) after capital transfers & contributions	**(135 709)**	**(96 425)**	**(371 470)**	**(137 991)**	**(173 431)**	**35 440**	**-20.4%**	**(371 470)**
Taxation	(34 396)	(25 520)	(104 011)	(38 637)	(48 641)	10 004	-20.6%	(104 011)
Surplus/ (Deficit) for the year	**(101 313)**	**(70 906)**	**(267 459)**	**(99 353)**	**(124 790)**	**25 436**	**-20.4%**	**(267 459)**
Capital expenditure & funds sources								
Capital expenditure	**56 408**	**75 483**	**23 531**	**18 281**	**21 570**	**(3 289)**	**-15.2%**	**23 531**
Transfers recognised - capital	–	–	–	–	–	–	-	–
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	56 408	75 483	23 531	18 281	21 570	(3 289)	-15.2%	23 531
Total sources of capital funds	**56 408**	**75 483**	**23 531**	**18 281**	**21 570**	**(3 289)**	**-15.2%**	**23 531**
Financial position								
Total current assets	219 744	110 167	38 223	39 208				38 223
Total non current assets	832 621	884 708	725 675	824 366				725 675
Total current liabilities	117 108	78 525	60 231	40 563				60 231
Total non current liabilities	136	–	–	136				–
Community wealth/Equity	**935 121**	**916 350**	703 667	**822 875**				**703 667**
Cash flows								
Net cash from (used) operating	45 213	(16 944)	(169 382)	(122 928)	(145 380)	22 452	-15.4%	(169 382)
Net cash from (used) investing	(56 408)	(75 483)	12 469	(18 281)	2 430	(20 711)	-852.4%	12 469
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**171 049**	**81 599**	**17 112**	**29 840**	**31 075**	**(1 235)**	**-4.0%**	**17 112**

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

Description	2019/20	Current Year 2020/21						
R thousands	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	98 946	115 960	19 909	19 144	19 317	(173)	-0.9%	19 909
Interest earned - external investments	15 296	8 075	3 665	3 836	3 662	174	4.7%	3 665
Interest earned - outstanding debtors	–	–	–	–	–	–	-	–
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	–	–	–	–	–	–	-	–
Licences and permits	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Transfers and subsidies	–	–	–	–	–	–	-	–
Other revenue	106 666	91 947	17 022	27 071	16 374	10 697	65.3%	17 022
Gains	–	–	–	–	–	-	-	–
Total Revenue (excluding capital transfers and contributions)	**220 908**	**215 982**	**40 595**	**50 051**	**39 354**	**10 697**	**27.2%**	**40 595**
Expenditure By Type								
Employee related costs	75 721	90 325	76 461	64 788	70 014	(5 226)	-7.5%	76 461
Remuneration of Directors	628	581	651	596	483	113	23.4%	651
Debt impairment	(222)	450	360	(598)	309	(907)	-293.9%	360
Depreciation & asset impairment	136 708	54 499	237 218	52 177	53 101	(924)	-1.7%	237 218
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases	–	–	–	–	–	–	-	–
Other materials	26 083	28 061	3 743	3 002	3 495	(493)	-14.1%	3 743
Contracted services	52 458	60 033	35 503	25 982	32 786	(6 803)	-20.8%	35 503
Transfers and subsidies	2 124	–	2 124	1 947	1 947	–		2 124
Other expenditure	63 125	78 458	56 063	40 087	50 708	(10 622)	-20.9%	56 063
Losses	(9)	–	(57)	62	(57)	119	-207.3%	(57)
Total Expenditure	**356 617**	**312 407**	**412 065**	**188 042**	**212 785**	**(24 743)**	**-11.6%**	**412 065**
Surplus/(Deficit)	**(135 709)**	**(96 425)**	**(371 470)**	**(137 991)**	**(173 431)**	**35 440**	**-20.4%**	**(371 470)**
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	(135 709)	(96 425)	(371 470)	(137 991)	(173 431)	35 440	-20.4%	(371 470)
Taxation	(34 396)	(25 520)	(104 011)	(38 637)	(48 641)	10 004	-20.6%	(104 011)
Surplus/(Deficit) for the year	**(101 313)**	**(70 906)**	**(267 459)**	**(99 353)**	**(124 790)**	**25 436**		**(267 459)**

Table F3 Monthly Budget Statement – Capital expenditure

Description	2019/20	Current Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class								
Other assets	**38 256**	**41 713**	**12 162**	**13 605**	**11 148**	**2 457**	**22.0%**	**12 162**
Operational Buildings	38 256	41 713	12 162	13 605	11 148	2 457	22.0%	12 162
Municipal Offices	38 256	41 713	12 162	13 605	11 148	2 457	22.0%	12 162
Computer Equipment	**13 314**	**26 586**	**10 254**	**4 516**	**9 400**	**(4 884)**	**-52.0%**	**10 254**
Computer Equipment	13 314	26 586	10 254	4 516	9 400	(4 884)	-52.0%	10 254
Furniture and Office Equipment	**3 219**	**4 518**	**614**	**160**	**563**	**(403)**	**-71.6%**	**614**
Furniture and Office Equipment	3 219	4 518	614	160	563	(403)	-71.6%	614
Machinery and Equipment	**1 619**	**2 667**	**501**	**–**	**460**	**(460)**	**-100.0%**	**501**
Machinery and Equipment	1 619	2 667	501	–	460	(460)	-100.0%	501
Total Capital Expenditure	**56 408**	**75 483**	**23 531**	**18 281**	**21 570**	**(3 289)**	**-15.2%**	**23 531**
Funded by:								
National Government	–	–	–	–	–	–	-	–
Provincial Government	–	–	–	–	–	–	-	–
Parent Municipality	–	–	–	–	–	–	-	–
District Municipality	–	–	–	–	–	–	-	–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	56 408	75 483	23 531	18 281	21 570	(3 289)	-15.2%	23 531
Total Capital Funding	**56 408**	**75 483**	**23 531**	**18 281**	**21 570**	**(3 289)**	**-15.2%**	**23 531**

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2019/20	Current Year 2020/21			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	2 309	–	–	5 145	–
Call investment deposits	168 740	81 598	17 112	24 695	17 112
Consumer debtors	–	–	–	–	–
Other debtors	43 603	24 077	17 059	7 357	17 059
Current portion of long-term receivables	2 124	2 124	2 124	177	2 124
Inventory	2 968	2 367	1 929	1 834	1 929
Total current assets	**219 744**	**110 167**	**38 223**	**39 208**	**38 223**
Non current assets					
Long-term receivables	172 927	170 803	170 803	172 927	170 803
Investments	–	-	-	–	-
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	501 128	543 992	292 294	448 685	292 294
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	158 566	169 912	262 577	202 754	262 577
Total non current assets	**832 621**	**884 708**	**725 675**	**824 366**	**725 675**
TOTAL ASSETS	**1 052 364**	**994 875**	**763 898**	**863 575**	**763 898**
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	66 698	32 700	24 467	19 267	24 467
Trade and other payables	46 134	41 229	35 764	21 297	35 764
Provisions	4 276	4 596	–	–	–
Total current liabilities	**117 108**	**78 525**	**60 231**	**40 563**	**60 231**
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	136	–	–	136	–
Total non current liabilities	**136**	**–**	**–**	**136**	**–**
TOTAL LIABILITIES	**117 244**	**78 525**	**60 231**	**40 699**	**60 231**
NET ASSETS	**935 121**	**916 350**	**703 667**	**822 875**	**703 667**
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	(342 307)	(361 078)	(609 761)	(454 552)	(609 761)
Reserves	1 277 428	1 277 428	1 313 428	1 277 428	1 313 428
TOTAL COMMUNITY WEALTH/EQUITY	**935 121**	**916 350**	**703 667**	**822 875**	**703 667**

Table F5 Monthly Budget Statement – Cash Flow

Description	2019/20	Current Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Other revenue	244 401	207 907	36 931	36 872	33 104	3 768	11.4%	36 931
Transfers and Subsidies - Operational	–	–	–	–	–	–	-	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	15 330	8 075	3 665	3 836	3 662	174	4.7%	3 665
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(214 518)	(232 926)	(209 977)	(163 635)	(182 146)	(18 510)	-10.2%	(209 977)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**45 213**	**(16 944)**	**(169 382)**	**(122 928)**	**(145 380)**	**22 452**	**-15.4%**	**(169 382)**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	-	–
Decrease (increase) in non-current receivables	–	–	36 000	–	24 000	(24 000)	-100.0%	36 000
Decrease (increase) in non-current investments	–	–	–	–	–	–	-	–
Payments	–	–	–	–	–	–	-	–
Capital assets	(56 408)	(75 483)	(23 531)	(18 281)	(21 570)	3 289	-15.2%	(23 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(56 408)**	**(75 483)**	**12 469**	**(18 281)**	**2 430**	**(20 711)**	**-852.4%**	**12 469**
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	**(11 195)**	**(92 426)**	**(156 913)**	**(141 209)**	**(142 950)**	**1 741**	**-1.2%**	**(156 913)**
Cash/cash equivalents at the year begin:	182 243	174 025	174 025	171 049	174 025	(2 976)	-1.7%	174 025
Cash/cash equivalents at the year end:	171 049	81 599	17 112	29 840	31 075	(1 235)	-4.0%	17 112

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description R thousands	YTD Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items			
Interest earned - external investments	174	The variance is due to higher cash resources invested over the period.	No remedial action required.
Other revenue	10 697	The variance is due to receipt of the Business Interuption Insurance claim, additional revenue from events, parking- and cancellation fees.	No remedial action required.
Rental of facilities and equipment	(173)	The variance is due to contracts being cancelled due to COVID-19 restrictions.	No remedial action required.
Expenditure items			
Employee related costs	(5 226)	The variance relates to vacancies and savings achieved to date as well as the impact of retrenchments.	No remedial action required.
Other materials	(493)	The variance is due to lower costs incurred as a result of limited events being hosted and closure of CTICC 1 due to COVID-19 regulations.	No remedial action required.
Contracted services	(6 803)	The variance is due to lower costs incurred as a result of limited events being hosted and closure of CTICC 1 due to COVID-19 regulations.	No remedial action required.
Other expenditure	(10 622)	The variance is due to lower costs incurred as a result of limited events being hosted and closure of CTICC 1 due to COVID-19 regulations.	No remedial action required.
Capital Expenditure items			
Computer Equipment	(4 884)	The variance is due to a reduction in capital expenditure for the year.	No remedial action required.
Furniture and Office Equipment	(403)	The variance is due to the reduction in capital expenditure for the year.	No remedial action required.
Machinery and Equipment	(460)	The variance is due to the reduction in capital expenditure for the year.	No remedial action required.
Municipal Offices	2 457	The variance is due to capital works on CTICC 2. The entity is currently in the process of finalising the final account for the project as well as the recoveries of a portion of the capital expenditure from third parties which will reduce this variance.	No remedial action required.
Cash flow items			
Interest	174	The variance is due to higher cash resources invested over the period.	No remedial action required.
Other revenue	3 768	The variance is due to receipt of the Business Interuption Insurance claim, additional revenue from events, parking- and cancellation fees.	No remedial action required.
Suppliers and employees	(18 510)	The variance is due to less than anticipated procurement of services and supplies during the current year.	No remedial action required.
Capital assets	(3 289)	The variance is due to the reduction in capital expenditure for the year.	No remedial action required.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2019/20	Current Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	38.3%	17.4%	57.6%	27.7%	57.6%
Borrowed funding of capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	12.5%	8.6%	8.6%	4.9%	8.6%
Liquidity						
Current Ratio	Current assets/current liabilities	187.6%	140.3%	63.5%	96.7%	63.5%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	187.6%	140.3%	63.5%	96.7%	63.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	146.1%	103.9%	28.4%	73.6%	28.4%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	99.0%	91.2%	468.0%	360.6%	468.0%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	34.3%	41.8%	188.3%	129.4%	188.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	61.9%	25.2%	584.3%	104.2%	584.3%

Table SF3 Entity Aged debtors

Detail	Current Year 2020/21										
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	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 Debtors	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	–	–	–	–	–	–	–	–	–	–	–
Other	1 288	92	–	–	825	–	–	–	2 205	–	825
Total By Income Source	**1 288**	**92**	**–**	**–**	**825**	**–**	**–**	**–**	**2 205**	**–**	**825**
Debtors Age Analysis By Customer Group											
Organs of State	–	–	–	–	–	–	–	–	–	–	
Commercial	–	–	–	–	–	–	–	–	–	–	
Households	–	–	–	–	–	–	–	–	–	–	
Other	1 288	92	–	–	825	–	–	–	2 205	–	
Total By Customer Group	**1 288**	**92**	**–**	**–**	**825**	**–**	**–**	**–**	**2 205**	**–**	

Table SF4 Entity Aged creditors

Detail	Current Year 2020/21								
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	–	–	–	–	–	–	–	–	–
Auditor General	–	–	–	–	–	–	–	–	–
Other	3 352	–	–	–	–	–	–	–	3 352
Total By Customer Type	**3 352**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 352**

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Current Year 2020/21				
	Accrued interest for the month	Yield %	Market value		
			Begin	Change	End
CTICC					
Cash	-	-	262	3	265
Nedbank - Call Deposit - 03/7881544007/000105	-	3.4	-	-	-
ABSA Bank - Current - 4072900553		-	33	5	37
ABSA Bank - Exh Serv - Current - 4072900731	-	-	1	36	37
ABSA Bank - Treasury Account - 40-7373-1246	-	-	-	-	
ABSA Bank - Convenco Account - 40-7373-3701	-	-		-	
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	29	4.077	8 562	(2 968)	5 594
Investec Bank - (462097) 1008645	26	4.19	7 432	(2 965)	4 467
Nedgroup Money Market - (800167964) - 8319631	27	4.25	7 614	(1 967)	5 647
ABSA Bank - CTICC Money Market - 9316676360	26	4.07	7 689	(1 952)	5 737
Nedgroup Corp Money Market - (800167964) 8292731	18	4.23	5 061	(1 978)	3 082
ABSA Bank - CTICC East - Current - 4072900228	-	-	-	-	
ABSA Bank - CTICC East - Call Deposit 4083941322	-	-		-	
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)		3.30	167		167
Nedbank - CTICC Main Current - 1151569623	-	-	2 168	1 054	3 222
Nedbank - CTICC Merchant Services - 11515696658	-	-	16	1	17
Nedbank - CTICC Payroll - 1151569666	-	-	52	34	86
Nedbank - CTICC East - 1151569674	-	-	176	(173)	3
Nedbank - CTICC E-Commerce - 1151569682	-	-	1	()	1
Nedbank - CTICC Daily Call Deposit Account - 037232511442	4	-	71	1 404	1 476
Total investments	**130**		**39 305**	**(9 465)**	**29 840**

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2019/20	Current Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	628	581	651	596	483	113	23.4%	651
Sub Total - Board Members of Entities	**628**	**581**	**651**	**596**	**483**	**113**	**23.4%**	**651**
% increase		**-7.5%**	**3.7%**					**3.7%**
Senior Managers of Entities								
Basic Salaries	10 755	11 212	9 760	8 947	8 947	–	-	9 760
Sub Total - Senior Managers of Entities	**10 755**	**11 212**	**9 760**	**8 947**	**8 947**	**–**	**-**	**9 760**
% increase		**4.3%**	**-9.2%**					**-9.2%**
Other Staff of Entities								
Basic Salaries	64 967	79 112	66 701	55 841	61 067	(5 226)	-8.6%	66 701
Sub Total - Other Staff of Entities	**64 967**	**79 112**	**66 701**	**55 841**	**61 067**	**(5 226)**	**-8.6%**	**66 701**
% increase		**21.8%**	**2.7%**					**2.7%**
Total Municipal Entities remuneration	**76 350**	**90 906**	**77 112**	**65 384**	**70 497**	**(5 113)**	**-7.3%**	**77 112**
Unpaid salary, allowances & benefits in arrears	–	–	–	–	–	–	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	8 497	7 689	38	45	134	936	120	30	1 413	143	100	765	19 909	8 748	103 524
Interest earned - external investments	679	626	516	424	339	186	378	200	201	156	130	(171)	3 665	600	750
Other revenue	7 152	4 493	(824)	1 373	1 266	1 075	(833)	1 482	873	837	10 177	(10 050)	17 022	11 428	116 525
Gains	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	**16 328**	**12 808**	**(270)**	**1 841**	**1 739**	**2 196**	**(335)**	**1 712**	**2 487**	**1 136**	**10 407**	**(9 456)**	**40 595**	**20 776**	**220 800**
Expenditure By Type															
Expenditure By Type	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Employee related costs	6 902	6 912	6 661	4 842	6 122	4 954	4 806	1 804	9 391	6 557	5 837	11 673	76 461	84 881	89 278
Remuneration of Board Members	–	–	146	–	–	212	–	–	238	–	–	55	651	656	675
Debt impairment	–	–	–	–	–	–	–	–	–	(598)	–	958	360	360	360
Depreciation & asset impairment	4 854	4 854	4 854	4 854	4 854	4 854	4 854	4 854	4 854	4 854	3 642	185 041	237 218	58 242	57 354
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	1 394	268	300	256	170	115	119	164	232	(78)	62	741	3 743	3 638	37 831
Contracted services	3 346	4 010	2 355	3 218	2 992	910	2 378	1 297	1 559	1 612	2 304	9 521	35 503	37 082	48 565
Transfers and grants	177	177	177	177	177	177	177	177	177	177	177	177	2 124	2 124	2 124
Other expenditure	4 137	4 722	4 602	3 425	3 761	3 083	3 889	2 606	3 363	3 158	3 340	15 976	56 063	51 121	66 783
Losses	–	1	(8)	2	(53)	0	22	0	(2)	(1)	100	(119)	(57)	–	–
Total expenditure	**20 810**	**20 943**	**19 086**	**16 774**	**18 023**	**14 305**	**16 245**	**10 902**	**19 811**	**15 680**	**15 462**	**224 023**	**412 065**	**238 104**	**302 971**

Table continues on next page.

Description	Current Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
Capital expenditure															
Capital assets	777	818	4 457	4 177	1 219	3 279	733	445	2 013	907	(544)	5 250	23 531	26 594	71 639
Total capital expenditure	**777**	**818**	**4 457**	**4 177**	**1 219**	**3 279**	**733**	**445**	**2 013**	**907**	**(544)**	**5 250**	**23 531**	**26 594**	**71 639**
Cash flow															
Ratepayers and other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other revenue	12 134	(407)	2 406	(3 023)	634	2 625	111	4 416	5 791	485	11 700	59	36 931	20 176	220 050
Transfers and Subsidies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest	679	626	516	424	339	186	378	200	201	156	130	(171)	3 665	600	750
Suppliers, employees and other	(23 507)	(12 624)	(18 475)	(12 315)	(13 311)	(5 626)	(18 767)	(12 445)	(14 064)	(10 661)	(21 840)	(35 762)	(199 397)	(160 607)	(234 516)
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(10 694)**	**(12 404)**	**(15 552)**	**(14 914)**	**(12 337)**	**(2 815)**	**(18 279)**	**(7 830)**	**(8 072)**	**(10 021)**	**(10 010)**	**(35 874)**	**(158 802)**	**(139 831)**	**(13 717)**
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	36 000	36 000	164 000	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital assets	(777)	(818)	(4 457)	(4 177)	(1 219)	(3 279)	(733)	(445)	(2 013)	(907)	544	(5 250)	(23 531)	(26 594)	(71 639)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(777)**	**(818)**	**(4 457)**	**(4 177)**	**(1 219)**	**(3 279)**	**(733)**	**(445)**	**(2 013)**	**(907)**	**544**	**30 750**	**12 469**	**137 406**	**(71 639)**
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	**(11 471)**	**(13 222)**	**(20 009)**	**(19 091)**	**(13 556)**	**(6 095)**	**(19 012)**	**(8 275)**	**(10 085)**	**(10 927)**	**(9 465)**	**(5 124)**	**(146 333)**	**(2 425)**	**(85 356)**

Table SF8a Entity capital expenditure on new assets by asset class

Description	2019/20	Current Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	**37 785**	**37 857**	**8 900**	**10 889**	**8 158**	**2 731**	**33.5%**	**8 900**
Operational Buildings	37 785	37 857	8 900	10 889	8 158	2 731	33.5%	8 900
Municipal Offices	*37 785*	*37 857*	*8 900*	*10 889*	*8 158*	*2 731*	*33.5%*	*8 900*
Computer Equipment	**13 314**	**13 590**	**8 277**	**3 218**	**7 588**	**(4 370)**	**-57.6%**	**8 277**
Computer Equipment	13 314	13 590	8 277	3 218	7 588	(4 370)	-57.6%	8 277
Furniture and Office Equipment	**3 219**	**1 618**	**614**	**160**	**563**	**(403)**	**-71.6%**	**614**
Furniture and Office Equipment	3 219	1 618	614	160	563	(403)	-71.6%	614
Machinery and Equipment	**1 619**	**919**	**174**	**–**	**160**	**(160)**	**-100.0%**	**174**
Machinery and Equipment	1 619	919	174	–	160	(160)	-100.0%	174
Total Capital Expenditure on new assets	**55 937**	**53 984**	**17 965**	**14 267**	**16 468**	**(2 201)**	**-13.4%**	**17 965**

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

Description	2019/20	Current Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	**471**	**3 855**	**3 262**	**2 716**	**2 990**	**(274)**	**-9.2%**	**3 262**
Operational Buildings	471	3 855	3 262	2 716	2 990	(274)	-9.2%	3 262
Municipal Offices	*471*	*3 855*	*3 262*	*2 716*	*2 990*	*(274)*	-9.2%	*3 262*
Computer Equipment	**–**	**12 996**	**1 977**	**1 298**	**1 812**	**(514)**	**-28.4%**	**1 977**
Computer Equipment	–	12 996	1 977	1 298	1 812	(514)	-28.4%	1 977
Furniture and Office Equipment	**–**	**2 900**	**–**	**–**	**–**	**–**	**-**	**–**
Furniture and Office Equipment	–	2 900	–	–	–	–	-	–
Machinery and Equipment	**–**	**1 748**	**327**	**–**	**300**	**(300)**	**-100.0%**	**327**
Machinery and Equipment	–	1 748	327	–	300	(300)	-100.0%	327
Total Capital Expenditure on renewal of existing assets	**471**	**21 498**	**5 566**	**4 014**	**5 102**	**(1 088)**	**-21.3%**	**5 566**

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2019/20	Current Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	**14 599**	**17 772**	**10 783**	**10 149**	**9 884**	**264**	**2.7%**	**10 783**
Operational Buildings	14 599	17 772	10 783	10 149	9 884	264	2.7%	10 783
Municipal Offices	*14 599*	*17 772*	*10 783*	*10 149*	*9 884*	*264*	*2.7%*	*10 783*
Total Repairs and Maintenance Expenditure	**14 599**	**17 772**	**10 783**	**10 149**	**9 884**	**264**	**2.7%**	**10 783**

Table SF8d Entity depreciation by asset class

Description	2019/20	Current Year 2020/21						
R thousands	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	**136 708**	**54 499**	**57 907**	**52 177**	**53 101**	**(924)**	**-1.7%**	**57 907**
Operational Buildings	136 708	54 499	57 907	52 177	53 101	(924)	-1.7%	57 907
Municipal Offices	136 708	54 499	57 907	52 177	53 101	(924)	-1.7%	57 907
						–		
Total Depreciation	**136 708**	**54 499**	**57 907**	**52 177**	**53 101**	**(924)**	**-1.7%**	**57 907**

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

Table F1 Monthly Budget Statement Summary

Description	2019/20	Current Year 2020/21						
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	–	–	–	–	-	-	–
Transfers recognised - operational	59 454	65 718	65 718	56 946	56 643	303	0.5%	65 718
Other own revenue	25 501	27 433	8 897	3 688	5 045	(1 358)	-26.9%	8 897
Total Revenue (excluding capital transfers and contributions)	**84 956**	**93 150**	**74 615**	**60 634**	**61 688**	**(1 054)**	**-1.7%**	**74 615**
Employee costs	732	1 409	1 409	1 275	1 283	(8)	-0.6%	1 409
Remuneration of Board Members	272	424	424	284	295	(11)	-3.7%	424
Depreciation and asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Materials and bulk purchases	687	674	615	468	458	9	2.0%	615
Transfers and grants	–	–	42 597	–	–	–	-	42 597
Other expenditure	81 255	90 643	69 570	58 608	59 653	(1 045)	-1.8%	69 570
Total Expenditure	**82 946**	**93 150**	**114 615**	**60 634**	**61 689**	**(1 055)**	**-1.7%**	**114 615**
Surplus/(Deficit)	**2 010**	**(0)**	**(40 000)**	**–**	**(0)**	**0**	**-**	**(40 000)**
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) after capital transfers & contributions	**2 010**	**(0)**	**(40 000)**	**–**	**(0)**	**0**	**-**	**(40 000)**
Taxation	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**2 010**	**(0)**	**(40 000)**	**–**	**(0)**	**0**	**-**	**(40 000)**
Financial position								
Total current assets	6 463	6 392	46 382	–				46 382
Total non current assets	–	–	1 895 000	–				1 895 000
Total current liabilities	4 453	6 392	6 382	–				6 382
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	**2 010**	**–**	**1 935 000**	**–**				**1 935 000**
Cash flows								
Net cash from (used) operating	(11)	(3 771)	(3 781)	–	–	–		(3 781)
Net cash from (used) investing	–	–	–	–	–	–	-	–
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**0**	**10**	**(0)**	**0**	**3 781**	**(3 781)**	**-100.0%**	**(0)**

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

Description	2019/20	Current Year 2020/21						
R thousands	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	17 086	21 376	4 800	3 596	4 000	(404)	-10.1%	4 800
Interest earned - external investments	1	–	–	–	–	–	-	–
Interest earned - outstanding debtors	–	–	–	–	–	–	-	–
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	–	–	–	–	–	–	-	–
Licences and permits	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Transfers and subsidies	59 454	65 718	65 718	56 946	56 643	303	0.5%	65 718
Other revenue	8 415	6 057	4 097	91	1 045	(954)	-91.3%	4 097
Gains	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**84 956**	**93 150**	**74 615**	**60 634**	**61 688**	**(1 054)**	**-1.7%**	**74 615**
Expenditure By Type								
Employee related costs	732	1 409	1 409	1 275	1 283	(8)	-0.6%	1 409
Remuneration of Directors	272	424	424	284	295	(11)	-3.7%	424
Debt impairment	–	–	–	–	–	–	-	–
Depreciation & asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases	–	–	–	–	–	–	-	–
Other materials	687	674	615	468	458	9	2.0%	615
Contracted services	64 117	68 715	56 644	46 995	48 125	(1 130)	-2.3%	56 644
Transfers and subsidies	–	–	42 597	–	–	–	-	42 597
Other expenditure	17 138	21 928	12 926	11 614	11 528	85	0.7%	12 926
Losses	–	–	–	–	–	–	-	–
Total Expenditure	**82 946**	**93 150**	**114 615**	**60 634**	**61 689**	**(1 055)**	**-1.7%**	**114 615**
Surplus/(Deficit)	**2 010**	**(0)**	**(40 000)**	**–**	**(0)**	**0**	**-**	**(40 000)**
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	**2 010**	**(0)**	**(40 000)**	**–**	**(0)**	**0**	**-**	**(40 000)**
Taxation	–	–	–	–	–	–	-	–
Surplus/(Deficit) for the year	**2 010**	**(0)**	**(40 000)**	**–**	**(0)**	**0**		**(40 000)**

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2019/20	Current Year 2020/21			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	–	10	–	–	–
Call investment deposits	–	–	–	–	–
Consumer debtors	496	–	–	–	–
Other debtors	3 957	6 382	6 382	–	6 382
Current portion of long-term receivables	2 010	–	40 000	–	40 000
Inventory	–	–	–	–	–
Total current assets	**6 463**	**6 392**	**46 382**	**–**	**46 382**
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	–	–	1 895 000	–	1 895 000
Total non current assets	**–**	**–**	**1 895 000**	**–**	**1 895 000**
TOTAL ASSETS	**6 463**	**6 392**	**1 941 382**	**–**	**1 941 382**
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables	4 453	6 392	6 382	–	6 382
Provisions	–	–	–	–	–
Total current liabilities	**4 453**	**6 392**	**6 382**	**–**	**6 382**
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**4 453**	**6 392**	**6 382**	**–**	**6 382**
NET ASSETS	**2 010**	**–**	**1 935 000**	**–**	**1 935 000**
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	2 010	–	1 935 000	–	1 935 000
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**2 010**	**–**	**1 935 000**	**–**	**1 935 000**

Table F5 Monthly Budget Statement – Cash Flow

Description	2019/20	Current Year 2020/21						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Other revenue	19 823	27 433	6 300	3 688	5 045	(1 358)	-26.9%	6 300
Transfers and Subsidies - Operational	59 454	65 718	65 718	56 946	56 643	303	0.5%	65 718
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	1	–	–	–	–	–	-	–
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(79 285)	(96 921)	(75 799)	(60 634)	(61 688)	(1 054)	-1.7%	(75 799)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	(3)	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(11)**	**(3 771)**	**(3 781)**	**–**	**–**	**–**		**(3 781)**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	-	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	-	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	-	–
Payments								
Capital assets	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	–	–	–	–	–	–	-	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	-	–
Payments								
Repayment of borrowing	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**(11)**	**(3 771)**	**(3 781)**	**–**	**–**	**–**		**(3 781)**
Cash/cash equivalents at the year begin:	11	3 781	3 781	0	3 781	(3 781)	-100.0%	3 781
Cash/cash equivalents at the year end:	0	10	(0)	0	3 781	(3 781)	-100.0%	(0)

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN STADIUM

Table SF1 Entity Material variance explanation

Description R thousands	YTD Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items			
Rental of facilities and equipment	(404)	Some events that were planned for the period under review, could not materialise due to the current- and changing COVID-19 lockdown regulations.	It is anticipated that the budget will not be achieved due to the current restrictions in place. Expenditure will be reduced accordingly to prevent any shortfall.
Transfers and subsidies	303	As the income earned for the period is less than the operating expenditure incurred, the grant income received from the City is slightly higher than anticipated.	Expenditure will be reduced accordingly to prevent any shortfall.
Other revenue	(954)	The variance is as a result of the naming rights contract that has not yet commenced.	It is anticipated that income from the naming rights will not be received before year end. Expenditure will be reduced accordingly to prevent any shortfall.
Expenditure items			
Employee related costs	(8)	Immaterial variance.	-
Remuneration of Directors	(11)	Variance is due to timing of expenditure.	No remedial action required. The budget will be achieved by year end.
Other materials	9	Immaterial variance.	-
Contracted services	(1 130)	Expenditure incurred is lower than anticipated, due to the changing COVID-19 lockdown restrictions.	No remedial action required.
Other expenditure	85	Immaterial variance.	-
Cash flow items			
Other revenue	(1 358)	Some events that were planned for the period under review, could not materialise due to the current- and changing COVID-19 lockdown regulations.	It is anticipated that the budget will not be achieved due to the current restrictions in place. Expenditure will be reduced accordingly to prevent any shortfall.
Government - Operating	303	As the income earned for the period is less than the operating expenditure incurred, the grant income received from the City is slightly higher than anticipated.	Expenditure will be reduced accordingly to prevent any shortfall.
Suppliers and employees	1 054	Expenditure incurred is lower than anticipated, due to the changing COVID-19 lockdown restrictions.	No remedial action required. The budget will be achieved by year end.

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2019/20	Current Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	272	424	424	284	295	(11)	-3.7%	424
Sub Total - Board Members of Entities	**272**	**424**	**424**	**284**	**295**	**(11)**	**-3.7%**	**424**
% increase		**56.2%**	**56.2%**					**56.2%**
Senior Managers of Entities								
Basic Salaries	732	1 409	1 409	1 275	1 283	(8)	-0.6%	1 409
Sub Total - Senior Managers of Entities	**732**	**1 409**	**1 409**	**1 275**	**1 283**	**(8)**	**-0.6%**	**1 409**
% increase		**92.5%**	**92.5%**					**92.5%**
Other Staff of Entities								
Basic Salaries	–	–	–	–	–	–	-	–
Sub Total - Other Staff of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
% increase								
Total Municipal Entities remuneration	**1 003**	**1 833**	**1 833**	**1 558**	**1 577**	**(19)**	**-1.2%**	**1 833**
Unpaid salary, allowances & benefits in arrears	–	–	–	–	–	–	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	11	1	298	188	474	376	177	417	458	786	410	1 204	4 800	82 376	85 721
Other revenue	1 662	4 149	6 730	5 083	7 062	7 731	3 390	4 644	5 927	4 017	6 643	12 777	69 815	34 545	39 695
Gains	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	**1 673**	**4 150**	**7 028**	**5 270**	**7 536**	**8 107**	**3 567**	**5 061**	**6 385**	**4 803**	**7 054**	**13 980**	**74 615**	**116 921**	**125 416**
Expenditure By Type															
Employee related costs	115	128	110	115	115	115	115	115	115	115	115	134	1 409	1 528	1 658
Remuneration of Board Members	–	–	117	–	–	75	–	–	92	–	–	141	424	460	500
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	21	4	18	53	16	–	108	32	21	2	193	148	615	704	736
Contracted services	1 530	3 147	5 869	3 435	6 241	6 422	2 740	3 424	4 610	4 086	5 490	9 649	56 644	87 054	87 348
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	42 597	42 597	42 714	42 931
Other expenditure	8	871	913	1 668	1 164	1 494	605	1 490	1 547	600	1 255	1 312	12 926	24 460	32 242
Losses	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	**1 673**	**4 150**	**7 028**	**5 270**	**7 536**	**8 107**	**3 567**	**5 061**	**6 385**	**4 803**	**7 054**	**53 980**	**114 615**	**156 921**	**165 415**

Table continues on next page.

City of Cape Town: FMR - Annexure A (May 2021)

Description	Current Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
Capital expenditure															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cash flow															
Ratepayers and other	11	1	298	188	474	379	184	452	480	801	420	2 612	6 300	84 289	93 244
Transfers and Subsidies	1 662	4 149	6 730	5 083	7 062	7 728	3 383	4 609	5 905	4 002	6 634	8 771	65 718	29 918	29 296
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suppliers, employees and other	(1 673)	(4 150)	(7 028)	(5 270)	(7 536)	(8 107)	(3 567)	(5 061)	(6 385)	(4 803)	(7 054)	(15 165)	(75 799)	(114 207)	(122 540)
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	–	–	–	–	–	(0)	–	–	–	–	–	(3 781)	(3 781)	0	(0)
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing/short term	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	–	–	–	–	–	(0)	–	–	–	–	–	(3 781)	(3 781)	0	(0)

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2019/20	Current Year 2020/21						
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								
Community Assets	**22 912**	**26 068**	**20 398**	**16 792**	**18 698**	**(1 906)**	**-10.2%**	**20 398**
Sport and Recreation Facilities	22 912	26 068	20 398	16 792	18 698	(1 906)	-10.2%	20 398
Outdoor Facilities	22 912	*26 068*	20 398	16 792	18 698	(1 906)	-10.2%	20 398
Total Repairs and Maintenance Expenditure	**22 912**	**26 068**	**20 398**	**16 792**	**18 698**	**(1 906)**	**-10.2%**	**20 398**

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 2021** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

Print name -------- **LUNGELO MBANDAZAYO** ----------

Municipal Manager of City of Cape Town (CPT)

Digitally signed by Lungelo Mbandazayo
Date: 2021.06.09 14:58:53 +02'00'

Signature ----------

Date ----------

CTICC

9 June 2021

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 2021** 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 9 June 2021

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature pp _____ Date 9 June 2021

Signed in terms of Delegated Authority

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

DIRECTORS: DA Cloete (Chairperson), A Cilliers, S Myburgh-de Gois, JC Fraser, N Pangarker, SW Fourie, CK Zama, B Mdebuka, TT Motlhabane (CEO), W De Wet CA(SA).
Cape Town International Convention Centre Company SOC Ltd (RF) (Convenco), Registration no. 1999/007837/30

NURTURE OUR WORLD
we are a green conscious convention centre

LESLEY DE REUCK

CEO: CAPE TOWN STADIUM

T: 021 417 0104 M: 084 627 1873

E: Lesley.dereuck@capetown.gov.za

09 June 2021

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 2021** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Fairoza Parker

FParker

Chief Financial Officer

Lesley de Reuck

Accounting officer

Mr. PJ Veldhuizen – Chairman of The Board
Mr. L de Reuck – Chief Executive Officer
Ms. V Manuel – Vice Chair and Chair of the Audit and Risk Committee
Mr. S Blom – Chair of the HR, Social & Ethics Subcommittee
Mr. M van Staden – Chair of the Events, Marketing & Communication Subcommittee
Ms. L Essop – Non-executive Director
Mr. J Dique - Non-executive Director

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CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

MAY (2021 M11)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

May 2021

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	1 801 326 980	251 923 943	-12 553 082	2 040 697 841	1 514 655 315	224 172 582	-11 416 384	1 727 411 514	1 464 364 218	230 522 765	-11 250 413	1 683 636 570	-43 774 943
Finance: CM & H	2 870 583	5 884 817	-8 610 992	144 408	2 464 717	5 126 262	-7 458 064	132 915	2 460 537	4 941 235	-7 401 772	0	-132 915
HR Business Partner: CM & H	5 707 897	10 097 102	-15 517 715	287 284	5 170 518	8 799 896	-13 726 977	243 437	5 269 263	8 485 695	-13 754 958	-1	-243 437
Library & Information Services	515 469 914	127 490 872	-6 967 379	635 993 407	465 297 791	112 739 084	-6 279 079	571 757 796	438 281 274	114 667 452	-6 304 202	546 644 524	-25 113 272
Management: Community Services & Health	12 560 690	136 411 384	-149 313 612	-341 538	6 592 112	120 525 299	-130 113 046	-2 995 635	5 350 355	118 912 241	-124 262 596	0	2 995 635
Planning & Development & PMO	55 215 616	78 481 031	-106 350 922	27 345 725	49 928 680	68 485 263	-93 349 928	25 064 015	47 299 324	65 658 458	-92 960 322	19 997 460	-5 066 555
Recreation & Parks	1 692 460 950	1 801 850 643	-1 163 023 309	2 331 288 285	1 472 336 716	1 556 843 882	-983 689 230	2 045 491 368	1 404 183 003	1 281 967 711	-708 220 166	1 977 930 548	-67 560 820
Social Development & ECD	291 632 262	322 395 653	-144 681 096	469 346 820	247 291 507	282 876 837	-126 480 981	403 687 363	239 825 023	305 710 699	-147 210 186	398 325 536	-5 361 827
Support Services: CM & H	13 941 221	15 687 866	-28 816 174	812 913	12 486 745	13 696 053	-25 550 008	632 789	10 245 334	13 046 105	-23 291 439	0	-632 790
Community Services & Health	**4 391 186 113**	**2 750 223 313**	**-1 635 834 280**	**5 505 575 146**	**3 776 224 102**	**2 393 265 159**	**-1 398 063 699**	**4 771 425 562**	**3 617 278 331**	**2 143 912 360**	**-1 134 656 054**	**4 626 534 638**	**-144 890 924**
Communications	104 280 042	45 650 416	-134 569 164	15 361 293	72 317 295	37 970 973	-112 909 628	-2 621 359	67 667 666	29 047 929	-87 420 197	9 295 398	11 916 757
Corp Project Programme & Portfolio Mngmt	98 521 249	17 928 822	-49 850 518	66 599 554	80 382 450	15 082 283	-43 019 648	52 445 086	89 481 188	14 287 427	-31 177 464	72 591 151	20 146 065
Customer Relations	88 509 324	21 662 050	-104 992 125	5 179 249	76 927 785	18 570 317	-88 826 528	6 671 574	78 883 707	22 742 782	-101 179 088	447 400	-6 224 174
Executive Committees & CS Operations	71 188 462	44 636 421	-111 652 066	4 172 817	58 332 749	38 712 571	-93 736 764	3 308 556	59 228 600	41 030 904	-105 345 990	-5 086 486	-8 395 042
Human Resources	325 477 462	62 723 042	-309 554 253	78 646 250	284 928 546	54 763 102	-279 639 358	60 052 291	283 945 924	58 013 915	-277 934 138	64 025 700	3 973 409
Information & Knowledge Management	53 016 533	18 272 066	-56 962 265	14 326 334	45 459 305	15 690 694	-50 061 916	11 088 082	42 024 593	14 735 377	-47 734 440	9 025 529	-2 062 553
Information Systems & Technology	955 146 090	463 176 514	-1 224 434 819	193 887 785	829 732 074	406 050 016	-1 083 847 645	151 934 445	909 492 710	367 000 406	-1 186 965 751	89 527 366	-62 407 079
Legal Services	165 294 369	102 399 223	-252 189 137	15 504 456	152 703 428	83 365 535	-210 485 364	25 583 599	154 099 130	100 021 437	-250 937 556	3 183 011	-22 400 588
Management: Corporate Services	20 023 736	69 402 172	-83 747 966	5 677 941	10 329 749	59 855 089	-69 924 786	260 051	6 203 277	59 408 999	-65 594 772	17 504	-242 547
Organisational Effectiveness &Innovation	44 829 747	14 888 745	-43 522 980	16 195 512	36 383 542	12 345 342	-36 402 061	12 326 822	40 452 255	11 636 232	-41 053 600	11 034 887	-1 291 935
Organisational Performance Management	63 735 159	15 298 412	-63 099 143	15 934 429	34 082 307	12 832 152	-41 090 106	5 824 352	35 024 110	12 545 616	-37 958 993	9 610 733	3 786 381
Policy & Strategy	37 143 493	14 453 297	-34 109 957	17 486 833	33 246 748	12 149 167	-31 123 407	14 272 509	33 843 860	11 663 478	-33 442 120	12 065 219	-2 207 290
Resilience	8 113 270	9 243 524	-16 948 957	407 838	7 195 537	7 567 869	-14 401 636	361 770	5 076 655	7 036 775	-12 113 429	0	-361 771
Corporate Services	**2 035 278 937**	**899 734 704**	**-2 485 633 351**	**449 380 290**	**1 722 021 514**	**774 955 111**	**-2 155 468 846**	**341 507 779**	**1 805 423 674**	**749 171 277**	**-2 278 857 538**	**275 737 413**	**-65 770 366**
Enterprise & Investment	202 140 528	42 063 226	-38 393 338	205 810 416	187 679 022	36 357 007	-33 461 733	190 574 296	160 946 298	39 337 177	-36 637 269	163 646 205	-26 928 091
Facilities Management	422 069 613	301 154 362	-344 021 212	379 202 762	371 076 478	268 678 576	-314 379 091	325 375 963	373 410 470	282 330 084	-317 606 904	338 133 650	12 757 687
Finance: EO & AM	4 723 633	17 456 733	-21 942 009	238 357	4 327 961	14 975 008	-19 084 575	218 393	4 326 622	17 048 457	-21 375 079	0	-218 394
Fleet Management	314 226 634	130 223 191	-459 682 333	-15 232 509	236 176 450	116 306 783	-420 609 416	-68 126 183	305 318 099	117 041 567	-427 801 758	-5 442 093	62 684 090
HR Business Partner: EO & AM	5 474 523	17 351 711	-22 546 407	279 828	4 947 215	14 887 784	-19 582 044	252 955	2 389 777	16 912 508	-19 302 285	0	-252 955
Mgmt:Economic Opportunities & Asset Mngt	70 067 942	80 127 739	-117 003 663	33 192 018	64 958 556	70 004 153	-100 299 437	34 663 272	44 904 139	69 445 621	-114 349 760	0	-34 663 272
Project Management Office: EO & AM	3 857 980	635 733	-4 299 947	193 766	3 517 405	551 193	-3 891 932	176 665	3 611 551	563 334	-4 174 885	0	-176 665
Property Management	234 777 689	66 516 447	-11 801 784	289 492 352	204 563 131	59 239 355	-10 765 668	253 036 819	171 767 872	64 857 340	-11 487 941	225 137 272	-27 899 547
Strategic Assets	89 942 301	58 196 293	-28 399 368	119 739 226	74 823 366	51 588 256	-25 130 063	101 281 559	80 816 206	51 814 390	-24 405 521	108 225 076	6 943 516
Support Services: EO & AM	6 064 535	17 258 119	-23 017 493	305 161	5 563 102	14 799 976	-20 083 179	279 898	5 420 608	16 870 963	-22 291 571	0	-279 898
Economic Opportunities & Asset Managemnt	**1 353 345 377**	**730 983 554**	**-1 071 107 554**	**1 013 221 378**	**1 157 632 686**	**647 388 091**	**-967 287 138**	**837 733 638**	**1 152 911 642**	**676 221 441**	**-999 432 973**	**829 700 110**	**-8 033 528**
Electricity Generation & Distribution	12 516 003 518	3 513 880 250	-1 167 321 103	14 862 562 665	10 206 556 865	3 147 114 430	-1 014 606 953	12 339 064 343	10 133 125 408	3 092 880 747	-957 893 739	12 268 112 416	-70 951 927
Management: Energy & Climate Change	5 905 166	56 362 506	-61 970 280	297 393	5 280 003	48 335 176	-53 349 222	265 958	4 606 229	48 134 332	-52 740 561	0	-265 958
Sustainable Energy Markets	45 921 360	47 257 108	-1 444 817	91 733 651	38 640 873	41 227 833	-1 294 708	78 573 998	33 372 429	38 210 201	-985 662	70 596 968	-7 977 030
Energy & Climate Change	**12 567 830 044**	**3 617 499 864**	**-1 230 736 200**	**14 954 593 708**	**10 250 477 741**	**3 236 677 439**	**-1 069 250 882**	**12 417 904 298**	**10 171 104 067**	**3 179 225 280**	**-1 011 619 962**	**12 338 709 384**	**-79 194 914**
Budgets	1 468 234 622	3 195 641 101	-66 974 293	4 596 901 431	1 258 578 963	2 929 044 163	-59 316 882	4 128 306 243	1 261 118 370	2 917 399 614	-58 358 966	4 120 159 018	-8 147 225
Cape Town Stadium	114 672 136	18 075 715	0	132 747 851	105 068 012	16 237 407	0	121 305 419	120 252 194	17 148 579	0	137 400 773	16 095 354
Expenditure	53 022 664	26 430 756	-76 652 590	2 800 830	49 060 162	23 246 191	-69 686 092	2 620 260	37 948 412	24 672 279	-66 419 103	-3 798 413	-6 418 673
Finance: Finance	4 587 599	5 373 677	-9 730 017	231 259	4 208 470	4 678 235	-8 619 347	267 358	4 092 270	4 723 691	-8 815 452	510	-266 848
Grant Funding	26 279 011	38 094 218	-34 029 015	30 344 214	23 959 980	34 024 068	-30 620 647	27 363 402	23 548 814	33 071 530	-30 203 399	26 416 945	-946 456
HR Business Partner: Finance	7 170 140	5 985 890	-8 917 303	4 238 728	6 483 022	5 215 783	-7 842 636	3 856 169	5 377 625	5 316 102	-7 378 497	3 315 229	-540 940
Management: Finance	4 367 848	67 129 148	-71 286 037	210 959	3 944 749	58 363 841	-62 086 151	222 439	3 398 484	58 438 757	-61 837 242	0	-222 439
Revenue	589 155 022	354 897 120	-783 697 789	160 354 354	519 739 036	314 417 361	-701 369 609	132 786 788	508 355 726	328 128 282	-712 883 108	123 600 900	-9 185 888
Supply Chain Management	185 738 671	151 017 987	-330 471 728	6 284 931	163 333 575	128 605 614	-289 272 290	2 666 899	157 330 769	126 844 694	-284 527 639	-352 175	-3 019 074
Support Services: Finance	2 283 923	6 574 255	-8 681 762	176 416	1 954 208	5 780 584	-7 725 718	9 075	1 888 227	5 801 197	-7 689 424	0	-9 075
Treasury Services	1 238 372 197	48 297 450	-120 734 734	1 165 934 912	1 090 816 998	42 685 312	-103 154 074	1 030 348 236	977 645 337	43 959 328	-105 911 177	915 693 488	-114 654 747
Valuations	130 742 216	19 166 697	-143 185 666	6 723 247	106 729 499	16 989 588	-127 749 891	-4 030 803	99 523 525	18 131 708	-117 655 233	0	4 030 803
Finance	**3 824 626 050**	**3 936 684 014**	**-1 654 360 933**	**6 106 949 131**	**3 333 876 675**	**3 579 288 146**	**-1 467 443 337**	**5 445 721 484**	**3 200 479 754**	**3 583 635 760**	**-1 461 679 238**	**5 322 436 276**	**-123 285 209**
Finance: HS	17 694 198	2 139 809	-18 780 152	1 053 854	16 077 198	1 905 796	-16 731 515	1 251 479	14 913 127	2 158 778	-17 071 906	0	-1 251 479
Housing Development	713 268 549	89 288 477	0	802 557 026	638 065 266	78 781 689	0	716 846 954	553 005 184	78 750 261	0	631 755 446	-85 091 509
HR Business Partner: HS	6 757 419	1 328 852	-7 717 479	368 791	6 215 209	1 171 872	-7 045 740	341 341	6 187 155	1 330 781	-7 517 936	0	-341 341
Informal Settlements	446 062 350	162 997 475	-78 134 571	530 925 253	391 217 975	145 341 102	-69 236 583	467 322 494	345 943 272	188 751 446	-108 627 824	426 066 893	-41 255 601
Management: Human Settlements	10 441 421	79 676 450	-88 075 654	2 042 218	9 088 884	69 764 029	-77 236 139	1 616 774	6 974 949	68 915 930	-75 890 879	0	-1 616 774
Operational Policy & Planning	285 573 970	65 310 421	0	350 884 391	238 705 203	59 693 321	0	298 398 524	224 474 253	61 667 153	0	286 141 406	-12 257 119
Project Management Office: HS	8 259 312	1 021 658	-8 837 643	443 327	7 560 463	895 337	-8 047 994	407 806	7 306 973	882 833	-8 189 806	0	-407 806
Public Housing	447 551 812	425 157 201	-57 975 184	814 733 830	404 375 270	387 003 785	-52 166 052	739 213 003	382 803 618	390 959 487	-55 379 963	718 383 142	-20 829 861
Support Services: HS	9 984 959	1 906 295	0	11 891 254	9 198 624	1 684 440	0	10 883 064	8 855 936	1 888 883	0	10 744 819	-138 245
Human Settlements	**1 945 593 989**	**828 826 638**	**-259 520 683**	**2 514 899 944**	**1 720 504 092**	**746 241 372**	**-230 464 024**	**2 236 281 440**	**1 550 464 467**	**795 305 552**	**-272 678 313**	**2 073 091 706**	**-163 189 734**

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

May 2021

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	14 188 183	1 201 141	-14 725 503	663 822	13 033 135	1 065 390	-13 488 302	610 223	12 738 187	1 216 111	-13 954 298	0	-610 223
Management: City Manager	22 890 768	53 348 966	-74 974 093	1 265 642	21 776 000	46 893 725	-67 528 015	1 141 710	36 721 927	45 995 885	-82 715 137	2 675	-1 139 035
Office of the Mayor	89 330 895	69 506 260	-135 490 148	23 347 008	71 778 332	60 172 396	-119 663 472	12 287 256	65 559 420	62 434 248	-103 094 286	24 899 381	12 612 125
Probity	132 244 920	33 219 082	-158 569 307	6 894 696	119 538 643	29 209 938	-142 504 307	6 244 274	117 042 045	31 015 129	-148 057 175	-1	-6 244 274
Office of the City Manager	**258 654 767**	**157 275 450**	**-383 759 050**	**32 171 168**	**226 126 109**	**137 341 449**	**-343 184 095**	**20 283 463**	**232 061 579**	**140 661 373**	**-347 820 897**	**24 902 055**	**4 618 592**
Disaster Management Risk Centre	104 117 257	64 047 760	-153 906	168 011 111	75 357 207	56 740 246	-124 615	131 972 839	82 796 936	51 935 050	-44 539	134 687 447	2 714 609
Events	108 984 888	46 699 040	-4 503 781	151 180 147	46 350 927	41 106 762	-3 984 955	83 472 734	43 938 714	34 676 071	-2 816 853	75 797 931	-7 674 803
Finance: S&S	8 149 068	907 388	-8 646 208	410 248	7 552 017	773 997	-7 945 847	380 166	6 600 616	930 712	-7 531 328	0	-380 166
Fire Services	694 042 765	444 924 523	-100 339 372	1 038 627 917	607 662 308	400 148 653	-90 385 948	917 425 013	620 489 202	335 243 515	-88 942 129	866 790 588	-50 634 425
HR Business Partner: S&S	3 763 865	571 168	-4 144 941	190 093	3 450 679	495 035	-3 771 437	174 277	3 349 172	551 092	-3 900 264	0	-174 277
Operational Coordination	2 557 949 364	385 920 980	-24 250 711	2 919 619 634	2 079 138 800	342 168 663	-22 261 026	2 399 046 438	2 245 452 235	409 630 224	-21 425 175	2 633 657 284	234 610 847
Management: Safety & Security	83 743 237	127 693 985	-207 278 551	4 158 671	33 371 238	112 936 151	-181 644 487	-35 337 098	30 887 478	111 648 057	-142 535 505	30	35 337 129
Metropolitan Police Services	509 189 188	149 040 003	-17 477 885	640 751 306	435 717 681	133 695 149	-16 216 527	553 196 302	435 479 007	149 659 999	-8 174 877	576 964 130	23 767 827
Project Management Office: S&S	220 000	410 763	0	630 763	210 000	352 575	0	562 575	0	354 444	0	354 444	-208 131
Public Emergency Communications Centre	43 852 902	46 366 714	-87 869 053	2 350 563	40 215 353	40 954 795	-79 018 224	2 151 924	43 816 567	33 390 002	-77 206 569	0	-2 151 924
Support Services: S&S	18 734 536	3 572 016	-20 929 805	1 376 747	17 084 099	3 111 543	-19 033 477	1 162 164	15 891 338	3 250 949	-18 775 974	366 312	-795 852
Safety & Security	**4 132 747 070**	**1 270 154 340**	**-475 594 211**	**4 927 307 198**	**3 346 110 308**	**1 132 483 569**	**-424 386 543**	**4 054 207 334**	**3 528 701 264**	**1 131 270 116**	**-371 353 213**	**4 288 618 167**	**234 410 833**
Development Management	308 657 214	73 945 919	0	382 603 133	280 066 213	65 366 269	0	345 432 481	280 706 467	69 155 690	0	349 862 156	4 429 675
Environmental Management	322 177 228	90 872 847	-81 920	412 968 155	255 545 002	80 729 624	-74 615	336 200 012	256 079 612	81 349 148	-76 832	337 351 929	1 151 917
Finance: SP & E	16 238 526	2 064 370	-17 716 250	586 646	12 422 744	1 805 211	-15 477 332	-1 249 377	10 261 197	1 894 193	-12 155 360	30	1 249 407
HR Business Partner: SP & E	3 893 139	850 339	-4 547 548	195 930	3 415 091	736 786	-3 979 955	171 922	2 278 688	794 975	-3 073 663	0	-171 922
Managmnt: Spatial Planning & Environment	5 573 920	66 700 323	-71 993 132	281 110	4 884 486	58 391 141	-63 048 740	226 888	5 110 408	57 759 463	-62 869 872	0	-226 888
Project Management Office: SP & E	3 739 277	908 346	-4 459 412	188 211	3 418 633	789 170	-4 052 836	154 967	3 230 562	833 408	-4 063 970	0	-154 967
Support Services: SP & E	2 807 169	911 674	-3 577 602	141 242	2 561 671	789 795	-3 222 572	128 893	2 440 110	890 172	-3 330 282	0	-128 893
Urban Catalytic Investment	87 729 895	27 661 376	0	115 391 271	49 641 014	24 269 906	0	73 910 920	42 110 869	23 414 169	0	65 525 039	-8 385 882
Urban Planning & Design	69 945 031	38 413 618	0	108 358 648	57 455 217	33 866 820	0	91 322 037	61 867 000	33 052 993	0	94 919 993	3 597 956
Spatial Planning & Environment	**820 761 399**	**302 328 812**	**-102 375 865**	**1 020 714 347**	**669 410 071**	**266 744 722**	**-89 856 050**	**846 298 743**	**664 084 913**	**269 144 211**	**-85 569 977**	**847 659 147**	**1 360 404**
Finance: Transport	32 261 098	2 946 739	-21 656 057	13 551 779	21 650 667	2 559 947	-20 167 519	4 043 095	23 196 290	6 238 498	-19 978 934	9 455 854	5 412 759
Infrastructure Implementation	486 622 391	99 260 997	-73 441 331	512 442 057	409 267 433	89 855 570	-66 852 345	432 270 659	371 930 192	99 296 323	-80 676 601	390 549 913	-41 720 745
Management: Transport	22 524 500	114 911 623	-136 298 941	1 137 182	9 389 659	100 650 873	-109 527 787	512 745	10 516 265	99 484 293	-110 000 558	0	-512 745
Network Management	184 544 191	67 391 070	0	251 935 262	144 534 439	57 993 567	0	202 528 007	131 072 726	56 328 697	0	187 401 423	-15 126 583
Public Transport	1 293 719 973	172 981 755	-84 989 515	1 381 712 212	999 284 812	149 732 644	-72 836 623	1 076 180 833	969 654 382	130 685 462	-57 461 704	1 042 878 140	-33 302 693
Public Transport Regulations	31 111 268	44 331 386	0	75 442 655	24 992 775	37 361 735	0	62 354 509	14 238 339	39 667 796	0	53 906 135	-8 448 375
Roads Infrastructure & Management	1 241 090 498	257 966 434	0	1 499 056 932	888 405 405	230 115 029	0	1 118 520 434	909 145 924	220 392 452	0	1 129 538 376	11 017 942
Shared Services	160 633 777	71 205 139	-98 262 127	133 576 788	118 107 988	61 152 155	-84 603 980	94 656 163	132 402 227	59 718 955	-72 601 479	119 519 703	24 863 540
Transport Planning	115 857 186	49 724 500	-20 425 598	145 156 088	86 473 850	42 082 943	-18 684 380	109 872 413	79 673 144	39 380 688	-19 721 433	99 332 399	-10 540 014
Transport	**3 568 364 882**	**880 719 642**	**-435 073 570**	**4 014 010 955**	**2 702 107 029**	**771 504 462**	**-372 672 634**	**3 100 938 857**	**2 641 829 490**	**751 193 163**	**-360 440 710**	**3 032 581 943**	**-68 356 915**
Area Central	72 087 846	69 921 832	-114 691 609	27 318 070	50 378 980	61 201 478	-94 858 482	16 721 977	56 077 246	61 296 614	-100 508 340	16 865 520	143 543
Area East	64 270 234	59 054 301	-99 141 356	24 183 178	45 368 502	51 253 197	-82 480 972	14 140 727	44 653 058	48 923 096	-79 399 547	14 176 607	35 880
Area North	75 463 001	73 994 465	-114 179 400	35 278 067	45 810 551	62 839 374	-96 216 523	12 433 401	50 527 547	63 967 160	-97 588 638	16 906 069	4 472 668
Area South	63 211 790	58 883 952	-93 630 107	28 465 635	48 153 535	51 613 888	-81 324 819	18 442 604	49 379 424	52 080 894	-81 746 893	19 713 425	1 270 822
City Improvement Districts	277 172 675	1 467 560	0	278 640 234	253 696 469	1 309 755	0	255 006 224	253 517 324	1 541 323	0	255 058 647	52 423
Councillor Support	280 005 270	374 960 043	-608 588 963	46 376 350	227 023 091	327 388 041	-528 803 765	25 607 367	228 147 610	332 948 525	-534 838 279	26 257 856	650 489
EPWP & CDW	56 781 340	20 288 688	0	77 070 028	45 382 028	17 762 919	0	63 144 947	35 132 809	18 161 408	0	53 294 217	-9 850 730
Finance: UM	6 994 231	1 031 598	-7 672 957	352 872	6 425 149	909 700	-7 010 696	324 154	6 328 615	1 123 564	-7 452 179	0	-324 154
HR Business Partner: UM	4 682 861	848 802	-5 296 141	235 522	4 236 839	747 146	-4 815 611	168 374	6 791 048	803 178	-7 594 225	0	-168 374
Management: Urban Management	10 225 679	78 388 692	-88 858 931	-244 560	6 456 142	68 500 460	-76 468 180	-1 511 578	4 813 991	68 484 237	-73 297 752	475	1 512 053
MURP Area Central	3 518 448	3 355 976	0	6 874 424	3 013 362	3 031 743	0	6 045 105	3 174 829	3 212 047	0	6 386 876	341 771
MURP Area East	2 480 498	3 433 714	0	5 914 212	2 273 540	3 103 013	0	5 376 552	2 321 066	3 352 945	0	5 674 010	297 458
MURP Area North	3 201 632	3 370 729	0	6 572 361	2 942 680	3 042 743	0	5 985 423	3 056 063	3 224 548	0	6 280 611	295 188
MURP Area South	3 500 908	3 631 599	0	7 132 507	3 216 040	3 282 890	0	6 498 931	3 280 006	3 621 174	0	6 901 180	402 249
MURP Technical Support	150 307 173	21 367 755	0	171 674 928	107 380 834	18 777 277	0	126 158 111	116 520 660	18 518 512	0	135 039 172	8 881 061
Project Management Office: UM	7 492 789	973 820	-8 088 291	378 319	6 808 915	856 037	-7 312 196	352 756	6 828 108	741 553	-7 569 661	0	-352 757
Public Participation	33 540 969	18 394 643	-50 996 469	939 143	25 365 775	16 075 739	-46 066 697	-4 625 184	21 783 063	16 308 671	-38 091 734	0	4 625 184
Support Services: UM	25 967 800	10 355 274	-17 259 242	19 063 832	23 331 610	9 292 912	-15 713 283	16 911 239	22 924 851	9 556 630	-16 398 198	16 083 283	-827 956
Urban Management	**1 140 905 143**	**803 723 444**	**-1 208 403 465**	**736 225 121**	**907 264 042**	**700 988 312**	**-1 041 071 224**	**567 181 130**	**915 257 315**	**707 866 079**	**-1 044 485 446**	**578 637 949**	**11 456 819**
Finance: W & W	1 480 970	9 615 696	-11 022 123	74 543	1 356 070	8 226 329	-9 514 143	68 257	1 248 515	10 500 819	-11 749 334	0	-68 257
Management: Water & Waste	7 219 835	67 376 830	-74 219 984	376 681	6 525 012	57 303 611	-63 488 000	340 623	4 258 150	57 675 520	-61 933 670	0	-340 623
Project Monitoring Unit: W & W	5 099 718	10 155 700	-14 419 024	836 393	4 657 794	8 690 032	-12 882 418	465 409	3 361 659	11 002 138	-14 130 048	233 750	-231 659
Solid Waste Management	2 959 614 644	1 621 009 966	-704 982 666	3 875 641 944	2 570 675 220	1 475 200 558	-644 059 982	3 401 815 796	2 493 173 534	1 462 096 975	-656 487 029	3 298 783 480	-103 032 316
Support Services: W & W	14 299 678	10 300 939	-23 872 999	727 617	13 122 562	8 818 588	-21 273 453	667 697	12 118 844	11 253 625	-23 372 469	0	-667 697
Water & Sanitation: Bulk Services	2 125 715 785	1 142 669 447	-408 264 619	2 860 120 614	1 886 094 616	1 030 887 305	-363 665 413	2 553 316 508	1 684 947 159	912 871 064	-360 250 159	2 237 568 064	-315 748 444
Water & Sanitation: Commercial Services	518 226 431	323 261 923	-385 373 907	456 114 446	469 994 170	290 658 667	-346 760 787	413 892 051	431 605 360	249 818 675	-295 754 991	385 669 045	-28 223 006
Water & Sanitation: Retail Services	2 838 748 043	4 734 718 472	-655 316 662	6 918 149 852	2 397 678 500	4 244 863 000	-581 862 419	6 060 679 081	2 424 677 247	4 144 597 170	-539 096 890	6 030 177 527	-30 501 554
Water & Sanitation: Technical Services	730 124 152	511 520 054	-908 236 038	333 408 168	647 172 401	453 146 012	-814 893 833	285 424 580	610 965 322	412 019 144	-626 320 457	396 664 009	111 239 429
Water & Waste	**9 200 529 256**	**8 430 629 026**	**-3 185 708 023**	**14 445 450 259**	**7 997 276 346**	**7 577 794 102**	**-2 858 400 447**	**12 716 670 002**	**7 666 355 790**	**7 271 835 130**	**-2 589 095 046**	**12 349 095 875**	**-367 574 126**
Total	**45 239 823 027**	**24 608 782 802**	**-14 128 107 185**	**55 720 498 644**	**37 809 030 714**	**21 964 671 934**	**-12 417 548 918**	**47 356 153 730**	**37 145 952 286**	**21 399 441 743**	**-11 957 689 367**	**46 587 704 662**	**-768 449 068**