CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO: EXECUTIVE MAYOR

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: JUNE 2021 (J2797)

ONDERWERP
FINANSIËLE MONITERINGSVERSLAG: JUNIE 2021

ISIHLOKO
INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYESILIMELA 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 30 June 2021.

The financial results submitted herewith are provisional and subject to change as a result of year-end processes.

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 30 June 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 30 Junie 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- 30 eyeSilimela 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

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

CHIEF FINANCIAL OFFICER

NAME KEVIN JACOBY

COMMENT:

DATE

SIGNATURE

LEGAL COMPLIANCE

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

☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE

EXECUTIVE MAYOR

NAME	DAN PLATO	COMMENT:
DATE		
SIGNATURE		

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

JUNE 2021

(PROVISIONAL RESULTS)

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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 30 JUNE 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.

The financial results submitted herewith are provisional and subject to change as a result of year-end processes.

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 40 – 95)

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

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 97 – 103)

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 104 – 114)

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

IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN STADIUM (CTS) (PAGE 115 – 123)

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	42 848 316	42 511 284	(337 032)	42 691 999
Total Expenditure[1] (R'Thousands)	44 309 610	44 309 610	41 425 232	(2 884 377)	42 710 063
Surplus/(Deficit) [1](excl. capital transfers and contributions)	**(1 461 294)**	**(1 461 294)**	**1 086 052**	**2 547 345**	**(18 064)**

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	7 375 897	6 068 037	(1 307 860)	6 651 963

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	-	-	1,88:1
Liquidity				
Current Ratio (Current assets/current liabilities)[4]	2.0	1.7	1.6	2.1
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)[5]	3.0%	2.7%	2.8%	2.8%
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	76 241 485
Total Liabilities	23 076 656	26 710 099	24 337 152	21 032 555
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	9 662 543	4 620 298	5 795 344	8 935 178

- **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 1.88 which falls within the norm of 1-3 months (MFMA Circular 71). This period's outcome shows a decline from the previous period mainly as a result of a lower Cash and Cash Equivalents balance as at the end of June 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 2.1 shows that the City has sufficient cash to meet its short-term financial obligations and falls within the norm of 1.5 to 2.1 (MFMA Circular 71). This period's outcome shows a decline from the previous period, which is mainly attributable to an increase 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 2.8% 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 shows zero percent which is in line with the budgeted ratio due to the City not taking up any loans for the 2020/21 financial year.

- **Financial Position[7]**
  Movements on the operating- and capital budget will impact on the financial position. Underspending on the capital budget will, for instance, lead to the property, plant and equipment result being less than budget. As such the outcome and related reasons for variances in the operating- and capital budget forms a critical link in determining the variance on the financial position of a municipality.

  The final outcomes for the financial position will only be known once year-end transactions have been finalised.

- **Cash Flow**
  Cash and cash equivalents amount to R8 935 million as at 30 June 2021. This position is mainly 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	303 587	83 921	1 867 615	2 255 124
Electricity	676 394	52 723	432 626	1 161 743
Rates	720 989	168 299	1 463 824	2 353 112
Sewerage	149 804	40 825	709 305	899 933
Refuse	98 242	27 003	533 433	658 678

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period July 2020 to June 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	97.67%	101.75%	100.30%	100.48%
Water	90.38%	94.61%	91.36%	101.49%
Sewerage	91.42%	96.27%	93.00%	105.81%
Refuse	86.70%	94.39%	90.02%	95.38%
Rates	93.85%	97.83%	95.53%	81.56%
Other	97.03%	98.29%	94.47%	96.38%

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

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

Monthly Collection Rate	
Period	Current year
12 Months	98.91%
6 Months	96.13%
3 Months	95.18%
Monthly	96.91%

The 12 Months Moving Average Payment Ratio for the period ended 30 June 2021 is 98.91%.

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	15 063 810	14 222 433
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.1%	36.0%	34.7%	33.1%
Total Cost of Overtime **(R'Thousands)**	763 953	698 138	833 418	868 174

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 85.

STAFF COMPLEMENT

Municipal Employees (numbers)	As at 30 June 2020	Original Budget 2020/21	June 2021
Filled posts - Permanent	27 753	27 785	27 721
Filled posts - Temporary	1 075	983	1 663
Vacant posts - Permanent	4 357	3 013	3 088
	33 185	**31 781**	**32 472**

Municipal Councillors (numbers)	As at 30 June 2020	Original Budget 2020/21	June 2021
Municipal Councillors	230	231	228
Municipal Councillors - Vacancies	1	-	3
	231	**231**	**231**

The City had 2932 vacancies as at 30 June 2021; 3109 positions were filled (1021 internal, 888 external and 1200 rehired) with 2092 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)	15	R7 546 871	93.09%	6.91%
Community Services and Health	244	R74 418 467	96.06%	3.94%
Corporate Services	115	R51 131 544	93.79%	6.21%
Economic Opportunities and Asset Management	74	R24 219 160	92.79%	7.21%
Energy & Climate Change	217	R64 179 730	92.35%	7.65%
Finance	126	R40 330 039	93.99%	6.01%
Human Settlements	126	R38 728 335	90.73%	9.27%
Safety and Security	652	R165 301 599	90.35%	9.65%
Spatial Planning and Environment	91	R38 934 037	92.14%	7.86%
Transport	319	R90 594 791	90.62%	9.38%
Urban Management	24	R10 294 077	95.56%	4.44%
Water and Waste	1085	R292 266 215	87.74%	12.26%
TOTAL	**3 088**	**R897 944 865**	**91.53%**	**8.47%**

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)	7	6	2	0	15
Community Services and Health	153	77	12	2	244
Corporate Services	73	29	10	3	115
Economic Opportunities & Asset Management	42	23	8	1	74
Energy and Climate Change	109	70	31	7	217
Finance	60	32	30	4	126
Human Settlements	56	40	15	15	126
Safety and Security	104	394	141	13	652
Spatial Planning and Environment	42	14	26	9	91
Transport	133	42	67	77	319
Urban Management	12	7	5	0	24
Water and Waste	284	286	332	183	1 085
Grand Total	**1 075**	**1 020**	**679**	**314**	**3088**

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	42 511 284	42 848 316	(337 032)
Total Expenditure	44 830 094	44 309 610	41 425 232	44 309 610	(2 884 377)
Surplus/(Deficit)	**(2 604 976)**	**(1 461 294)**	**1 086 052**	**(1 461 294)**	**2 547 345**

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	10 252 977	10 525 121	(272 144)	-2.6%	10 236 274
Service charges - electricity revenue	13 789 334	13 829 694	14 089 504	13 829 694	259 810	1.88%	14 089 321
Service charges - water revenue	3 194 459	3 212 865	3 198 760	3 212 865	(14 106)	-0.4%	3 202 953
Service charges - sanitation revenue	1 616 486	1 616 883	1 593 004	1 616 883	(23 878)	-1.5%	1 593 845
Service charges - refuse revenue	1 285 431	1 213 356	1 203 413	1 213 356	(9 943)	-0.8%	1 224 891
Rental of facilities and equipment	359 559	355 765	359 109	355 765	3 343	0.9%	359 125
Interest earned - external investments	847 535	976 104	837 554	976 104	(138 550)	-14.2%	837 630
Interest earned - outstanding debtors	389 137	416 982	454 919	416 982	37 937	9.1%	440 773
Dividends received	–	–	–	–	–	-	–
Fines, penalties and forfeits	1 063 333	1 063 333	1 723 315	1 063 333	659 983	62.1%	1 713 096
Licences and permits	76 875	65 092	44 656	65 092	(20 436)	-31.4%	45 105
Agency services	242 236	242 236	267 237	242 236	25 002	10.3%	267 237
Transfers and subsidies	5 608 724	6 138 091	5 295 117	6 138 091	(842 973)	-13.7%	5 445 368
Other revenue	3 190 491	3 138 795	3 135 636	3 138 795	(3 159)	-0.1%	3 166 119
Gains	50 000	54 000	56 082	54 000	2 082	3.9%	70 262
Total Revenue (excluding capital transfers and contributions)	**42 225 117**	**42 848 316**	**42 511 284**	**42 848 316**	**(337 032)**	**-0.8%**	**42 691 999**

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

- **Property rates (R272.1 million under)**
  The under-recovery is due to resolution of GV2018 objections and appeals, and reversals done as a result of valuation data changes and reversals, rates not billed as well as changes in the rating category for B&Bs and guesthouses backdated to March 2020.

- **Service charges - electricity revenue (R259.8 million over)**
  The over-recovery is due to the increase in economic activities as a result of lifting the COVID-19 restriction levels.

- **Interest earned – external investments (R138.6 million under)**
  The variance is due to year-end transactions for Interest received from Short Term, Call Accounts and Allocation to Donors, which still need to be processed.

- **Fines, penalties and forfeits (R660 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 (R843 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.
  - Finance, as income on the VAT portion of grant-funded projects is still in being recognised.
  - Transport, due to:
    - Delays in appointment of IRT contract staff;
    - Slower than expected progress on the Integrated Public Transport Network (IPTN) project;
    - No tender in place for the IRT Fleet Management project;
    - No payment mechanism in place to promote MyCiTi services as well as a reduction in the need for marketing and communication;
    - Lower than planned expenditure on the Dial-a-Ride project;
    - No tender in place for the Northern Corridor Modernisation Study as the Section 33 process is still in progress; and
    - No capacity within the Safety & Security directorate to implement the Rail Safety Project.

- 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 on the project. Procurement of additional contracts to fully implement the project is in progress.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 40.

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

EXPENDITURE

Main expenditure types for 2020/21

Description	Budget Year 2020/21						
R thousands	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	15 203 365	14 874 135	14 056 015	14 874 135	(818 119)	-5.5%	14 440 224
Remuneration of councillors	189 675	189 675	166 417	189 675	(23 258)	-12.3%	189 675
Debt impairment	3 640 353	3 210 936	3 219 315	3 210 936	8 380	0.3%	3 121 900
Depreciation & asset impairment	3 300 067	2 850 866	2 810 799	2 850 866	(40 067)	-1.4%	2 781 665
Finance charges	828 460	848 349	778 709	848 349	(69 640)	-8.2%	781 837
Bulk purchases	9 990 881	9 993 531	10 062 000	9 993 531	68 469	0.7%	10 154 412
Other materials	1 599 125	1 575 825	1 252 762	1 575 825	(323 063)	-20.5%	1 366 475
Contracted services	7 215 975	7 719 785	6 589 829	7 719 785	(1 129 956)	-14.6%	7 261 218
Transfers and subsidies	498 081	562 210	361 644	562 210	(200 566)	-35.7%	352 281
Other expenditure	2 362 108	2 482 123	2 120 902	2 482 123	(361 221)	-14.6%	2 254 217
Losses	2 002	2 174	6 838	2 174	4 664	214.5%	6 160
Total Expenditure	**44 830 094**	**44 309 610**	**41 425 232**	**44 309 610**	**(2 884 377)**	**-6.5%**	**42 710 063**

Reasons for major over-/under expenditure per type

- **Employee Related Costs (R818.1 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.

- **Finance Charges (R69.6 million under)**
  The variance is mainly due to year-end transactions that must still be processed, and no external interest being accrued as the short-term loan facility was not utilised.

- **Bulk Purchases (R68.5 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 (R323.1 million under)**
  Under expenditure reflects against the following elements:
  - Materials, consumables, tools and equipment, due to lower than planned demand for COVID-19 related PPE, delayed implementation of EPWP projects, slower than anticipated implementation of operating ward allocation projects/community based programmes, and reduced maintenance due to the impact of COVID-19 restrictions on the functioning of depots.
  - G&D Pharmaceuticals, where final year-end transactions are still being processed.
  - R&M Material General & Consumables, due to reduced maintenance as a result of COVID-19 lockdown restrictions, delays in approval of a building maintenance tender, delays in renewal of the Public Lighting maintenance contract, and Road and Traffic Signal maintenance being less than anticipated as a result of the COVID-19 pandemic.
  - Printing and Stationery, where there is a lesser requirement for these consumables as staff are working from home.

- **Contracted Services (R1 130 million under)**
  Under expenditure reflects against the following elements:
  - R&M Electrical, where COVID-19 lockdown restrictions resulted in a reduction in maintenance work at facilities and network, and delays in the renewal of the Public Lighting Maintenance contract.
  - Professional Services -Engineering: Civil, due to delays in commencement of certain projects within the Water & Waste directorate.
  - R&M Maintenance - Equipment, due to less than planned maintenance on fleet, busses and other equipment.
  - 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 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.
  - Sludge removal, due to delays in implementation of a project under the New Water Programme.
  - Transportation Services: People, due to outstanding invoices still to be processed for payment, and the N2 Express Way contract, which was not renewed as a result of complex negotiations.

- Cleaning Costs, due to outstanding invoices for services rendered.

- **Transfers and subsidies (R200.6 million under)**
  The variance reflects mainly within the following directorates:
  - Economic Opportunities & Asset Management, mainly 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, mainly on:
    - Grants-in-Aid, due to delays in the issuing of grants to beneficiaries as a result of non-compliance on their part, and
    - Grants & Sponsorship, where the Cape Town Stadium did not achieve its 2020/21 budgeted revenue and expenditure was lower than anticipated resulting in the full grant allocation not being required.
  - Human Settlements, due to delays in implementation of top structures as a result of the prevailing COVID-19 pandemic.
  - Safety & Security, due to:
    - Cancellation/postponement of events as a direct result of the COVID-19 restrictions; and
    - Delays in disbursing payments to beneficiaries due to outstanding documentation.
  - Urban Management, due to unprocessed expenditure in respect of Humanitarian Relief and Urban Farming.
  - Water & Waste, where the department is in the process of obtaining approval to issue grants as delays were experienced as a result of the COVID-19 lockdown restrictions.

- **Other Expenditure (R361.2 million under)**
  The under expenditure reflects mainly against the following categories:
  - Levy - Skills Development, where actual LGSETA payments were less than planned, and the impact of the four-month payment holiday announced by the President.
  - Advertising - corporate and municipal accounts, due to lower than planned requirements to date.
  - 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 appointment of additional EPWP staff.
  - Insurance Premiums and Claims, due to lower than planned insurance premiums and claims paid for the year.
  - Subsidies on Homeowners Redemption, which relates to the accounting treatment/entry of the redemption of the unrealised portion of the housing fund and is linked to the transfer of properties in respect of saleable Council Rental Units for which individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy.
  - Electricity, due to outstanding invoices from ESKOM, a decrease in expenditure due to the decommissioning of the temporary desalination plants as well as savings on the re-use plant.
  - Travel and Subsistence, as a result of COVID-19 lockdown restrictions.

- Specialised Information Technology Services, due to invoices still to be processed for the year.
- G&D Deeds and Transfers, 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.
- Commission Revenue Sharing, due to a reduction in municipal account pay point service providers, and unprocessed year-end transactions.
- Furniture, Fittings, Tools and Equipment (Assets), due to final year-end transactions still to be processed for capital items procured ex Revenue.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 65.

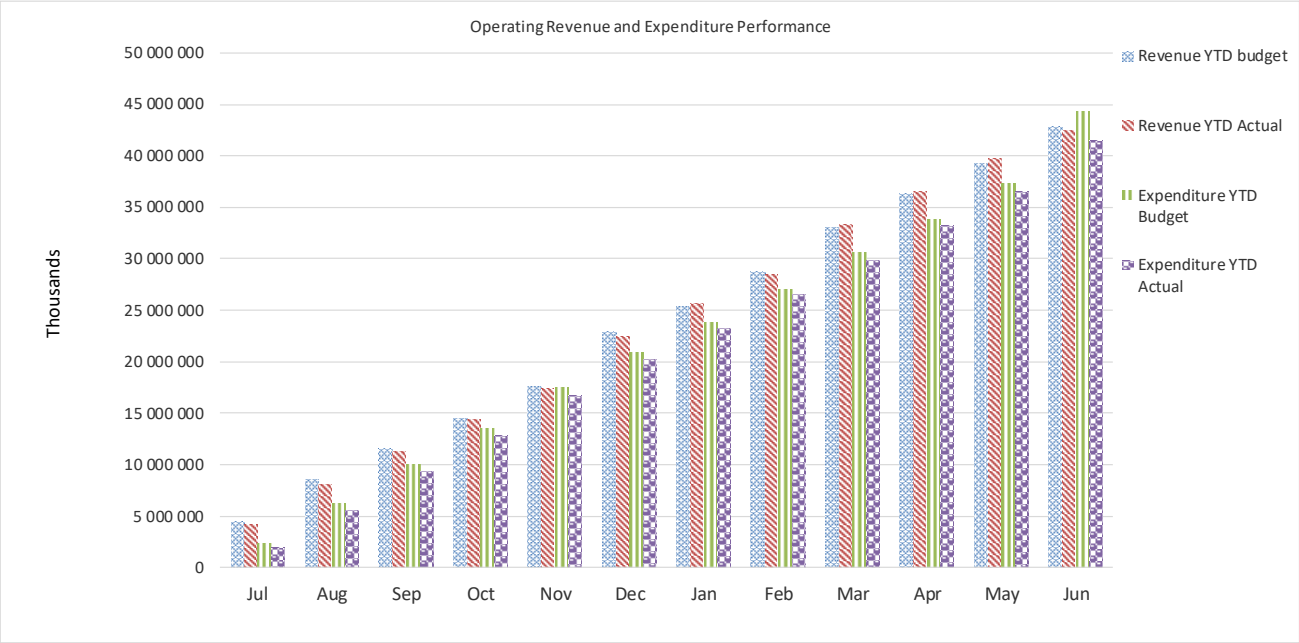
Expenditure per vote (directorate)

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	3 998 369	4 390 083	(391 714)	-8.9%	4 390 083
Vote 2 - Corporate Services	2 061 818	2 131 144	2 005 821	2 131 144	(125 323)	-5.9%	2 131 144
Vote 3 - Economic Opportunities & Asset Managemnt	1 414 661	1 414 624	1 306 768	1 414 624	(107 856)	-7.6%	1 350 367
Vote 4 - Energy & Climate Change	12 412 445	12 254 004	12 121 641	12 254 004	(132 364)	-1.1%	12 229 153
Vote 5 - Finance	3 686 308	3 798 693	3 530 986	3 798 693	(267 707)	-7.0%	3 454 938
Vote 6 - Human Settlements	1 394 457	1 504 048	1 332 841	1 504 048	(171 207)	-11.4%	1 430 149
Vote 7 - Office of the City Manager	258 605	259 447	250 892	259 447	(8 556)	-3.3%	259 447
Vote 8 - Safety & Security	4 293 174	4 177 054	3 844 281	4 177 054	(332 773)	-8.0%	3 862 120
Vote 9 - Spatial Planning & Environment	789 228	832 766	747 004	832 766	(85 762)	-10.3%	754 092
Vote 10 - Transport	3 640 210	3 515 767	3 003 980	3 515 767	(511 786)	-14.6%	3 141 423
Vote 11 - Urban Management	1 127 346	1 149 482	1 034 660	1 149 482	(114 822)	-10.0%	1 149 482
Vote 12 - Water & Waste	9 347 882	8 882 498	8 247 990	8 882 498	(634 508)	-7.1%	8 557 664
Total Expenditure by Vote	**44 830 094**	**44 309 610**	**41 425 232**	**44 309 610**	**(2 884 377)**	**-6.5%**	**42 710 063**

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 49.

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**	**6 068 037**	**7 375 897**	**(1 307 860)**	**-17.7%**	**6 651 963**
Funded by:							
National Government	2 803 382	1 730 291	1 475 428	1 730 291	(254 863)	-14.7%	1 629 122
Provincial Government	12 446	13 616	12 722	13 616	(895)	-6.6%	13 504
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	59 384	65 486	(6 102)	-9.3%	59 520
Transfers recognised - capital	**2 883 814**	**1 809 393**	**1 547 534**	**1 809 393**	**(261 859)**	**-14.5%**	**1 702 146**
Borrowing *	**2 500 000**	**–**	**(143)**	**–**	**(143)**	**-100.0%**	**-**
Internally generated funds	**4 222 060**	**5 566 504**	**4 520 647**	**5 566 504**	**(1 045 857)**	**-18.8%**	**4 949 816**
Total Capital Funding	**9 605 874**	**7 375 897**	**6 068 037**	**7 375 897**	**(1 307 860)**	**-17.7%**	**6 651 963**

*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 R6 068 million or 82.27% of the current budget.

The year-to-date spend represents 81.21% (R4 521 million) on internally-funded projects and 85.53% (R1 547 million) on externally-funded projects.

The full year forecast indicates that 90.2% of the capital budget is anticipated to be spent for the 2020/21 financial year.

Capital budget by municipal vote for 2020/21

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	226 853	327 256	(100 404)	-30.7%	306 918
Vote 2 - Corporate Services	157 647	242 020	225 143	206 315	225 143	(18 827)	-8.4%	214 683
Vote 3 - Economic Opportunities & Asset Managemnt	391 416	580 321	359 072	321 370	359 072	(37 702)	-10.5%	332 225
Vote 4 - Energy & Climate Change	622 239	1 049 131	852 722	716 812	852 722	(135 910)	-15.9%	747 021
Vote 5 - Finance	63 051	268 787	274 033	243 615	274 033	(30 418)	-11.1%	254 541
Vote 6 - Human Settlements	858 297	894 903	781 009	648 230	781 009	(132 779)	-17.0%	762 515
Vote 7 - Office of the City Manager	1 329	2 130	1 585	868	1 585	(718)	-45.3%	1 323
Vote 8 - Safety & Security	429 428	438 954	385 688	330 974	385 688	(54 714)	-14.2%	368 060
Vote 9 - Spatial Planning & Environment	54 776	157 205	133 448	98 440	133 448	(35 008)	-26.2%	105 786
Vote 10 - Transport	873 070	1 793 342	917 980	724 994	917 980	(192 986)	-21.0%	803 171
Vote 11 - Urban Management	57 350	81 503	66 978	46 791	66 978	(20 187)	-30.1%	49 551
Vote 12 - Water & Waste	2 178 611	3 643 819	3 050 982	2 502 776	3 050 982	(548 206)	-18.0%	2 706 169
Total Capital Multi-year expenditure	**5 970 668**	**9 605 874**	**7 375 897**	**6 068 037**	**7 375 897**	**(1 307 860)**	**-17.7%**	**6 651 963**

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

- **Community Services & Health directorate (R100.4 million under)**
  The negative year-to-date variance reflects mainly on the following projects/programmes:
  - Various community facility- and clinic upgrade projects, including security upgrades: Delays are as a result of the hold placed on professional services tender 30C/2018/19, which has reached capacity.
  - Vuyiseka Multi-Purpose Centre project: The floodlights have been installed and the snag list is in the process of being completed. The unspent funds are as a result of tender 149S reaching capacity.
  - Maitland Cremator-, New Fisantekraal Clinic- and Integrated Recreation Facilities project: All works planned for the 2020/21 financial year have been completed; awaiting final invoices.
  - Furniture and IT equipment projects: Some items were delivered. Further orders for IT equipment could not be placed as the vendor could not deliver on time.
  - Facility upgrades - SASREA projects: Awaiting invoice for work completed. The balance of work could not be completed at the Blue Downs Stadium due to community unrest.
  - Bloekombos Community Hall Upgrade project: Professional services work has been completed; awaiting invoice. Tender for construction work, which will take place in the 2021/22 financial year, is in the process of being awarded.

  94% spend is forecasted for the 2020/21 financial year.

- **Energy & Climate Change directorate (R135.9 million under)**
  The negative variance reflects against the following projects/programmes:
  - MV System Infrastructure: Projects have been completed; final invoices being verified before being processed.
  - Paardevlei new switching station: Delays in delivery of the imported GIS switchgear and arrival of the installation engineer from Germany as a result of COVID-19 travel/import restrictions have resulted in delays in installation and OH Line tie-in work.
  - System Equipment replacement projects: Critical equipment, transformers and mini-subs could not be delivered by 30 June 2021, due to supplier constraints.
  - Prepayment Meter Replacement: Underspend as a result of material shortages.
  - Woodstock Switching Station - Switchgear Refurbishment: International travel restrictions have resulted in the contractor not being able to return to complete the installation of Bay 8.
  - HV Substations- Tapchanger refurbishment: The tender was awarded with appeal phase completed. However, the subsequent change in ownership of the business to whom the tender was awarded has resulted in delays; awaiting legal vetting.

  88% spend is forecasted for the 2020/21 financial year.

- **Human Settlements directorate (R132.8 million under)**
  The main reasons for the negative variance are:
  - Outstanding invoices for the Asset Management Programme, and the Informal Settlements Upgrade FY21 project.
  - Delays on various other projects due to, inter alia, the impact of the COVID-19 lockdown, community challenges, late appointment of contractors/consultants and outstanding statutory approvals.

  98% spend is forecasted for the 2020/21 financial year.

- **Safety & Security directorate (R54.7 million under)**
  The negative year-to-date variance reflects on the following projects/programmes:
  - Fire equipment: The manufacturer was unable to secure components required for the equipment due to shortage of stock resulting in items not being able to be delivered by 30 June 2021.
  - Fire Vehicles Replacement, IT equipment, Replacement equipment and furniture: Some items were delivered, however, the balance could not be delivered by 30 June 2021 due to supplier constraints.
  - Property Improvement Metro Police: Project is delayed due to work that could not be completed as a result of the shortage of material as well as electric work cables that could not be delivered, and less than anticipated billed hours by professional services providers.

  95% spend is forecasted for the 2020/21 financial year.

- **Transport directorate (R192.9 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**:**
  - Road Rehabilitation: Jakes Gerwel - N2 & N1: The commencement of this rehabilitation project was initially delayed with construction commencing on 18 January 2021. The revised cash flow provided by the contractor indicated a value at risk. The project manager tried to accelerate the programme but further unforeseen issues i.e. bitumen supply problems and material supply problems necessitated further reprogramming and revisions to cash flows.
  - IRT - Jan Smuts: Project completed with invoice in the process of being vetted.
  - IRT Phase 2A - Morgenster Upgrade: The project achieved practical completion at the end June 2021. Final snags are being completed with the project manager vetting the invoice.
  - COVID-19 - Guard Rails & Fencing: Some work completed. Further implementation had to be halted as the tender reached its capacity with no further applications to be authorised.

87% spend is forecasted for the 2020/21 financial year.

- **Water & Waste directorate (R548.2 million under)**

  - **Water & Sanitation (R378.4 million under)**
    The current variance includes R127 million, which is locked as contingencies. Invoices for work performed up until 30 June 2021are still being processed as part of the financial year-end process. The remaining variance relates to delays flowing from appeals lodged on tenders, community resistance, items not delivered on time etc.

    90% spend is forecasted for the 2020/21 financial year.

  - **Solid Waste Management (R169.7 million under)**
    The negative year-to-date variance reflects on the following projects/programmes:
    - Vehicles - Replacement FY21: Delays in delivery linked to the impact of the COVID-19 pandemic in India and Italy.
    - Coastal Park - LFG Infrastructure - Beneficiation (Tender 143Q/2018/19): Work delayed due to additional information only submitted in May 2021.
    - New Prince George Drop-off: Project delayed due to poor contractor performance.
    - Vissershok North - Design and develop Airspace: Tender 293Q/2019/20 for the construction phase is currently in the 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. Delays experienced at the laboratory.
    - Coastal Park: Design and develop: Tender 61Q/2019/20 for construction is delayed, which resulted in the delivery of Geosynthetic Clay Liners (GCL) starting in April 2021.

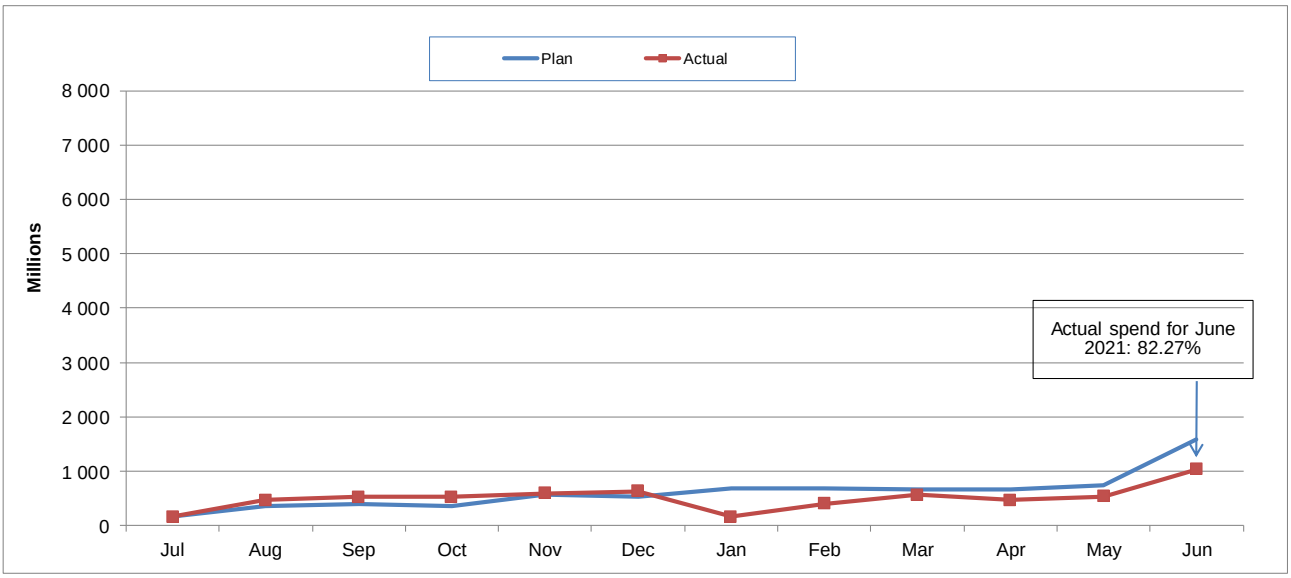
- Coastal Park - Design and develop (MRF): Project initially delayed as a result of the protracted BEC process for tender 107Q as well as a disputed COVID-19 claim on tender 57Q. An amicable settlement process has since been concluded.
- ARTS - Material Recovery Facility/MBT: The environmental assessment practitioner has been appointed for completion of the environmental impact assessment process and the purchase order is in place. One appeal was received against the professional services tender 48C/2020/21 (Section 33) award and was dealt with by the Appeals authority. However, the appellant was not in agreement with the initial outcome and submitted a further objection, which was rejected. Further delays are as a result of the site being identified as a provincial heritage site.

84% spend is forecasted for the 2020/21 financial year.

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 70.

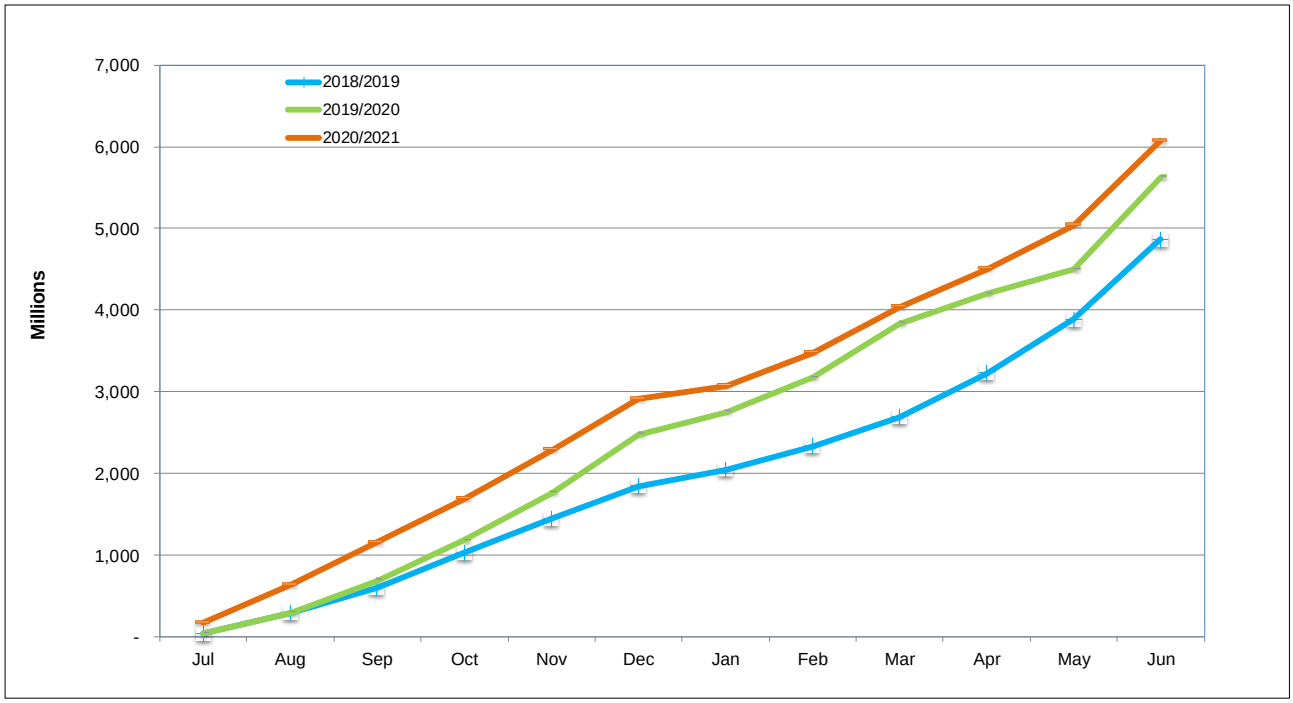
Monthly capital expenditure

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	598 627 150	558 739 082	-39 888 068	Projects planned for the current financial year have been completed. Final payment certificates accrued in June 2021 are being vetted and will be processed before 16 July 2021.
Suites Cape Town Stadium	242 734 775	242 734 775	220 025 353	-22 709 422	Project phase completed; the project manager is following up on the outstanding invoice. Savings will be realised.
IRT Phase 2 A	234 009 205	234 009 205	186 749 748	-47 259 457	The project has achieved practical completion with final snags being completed. The project manager is in the process of vetting the invoice; payment to be made before 16 July 2021. Roll-over application for unspent funds to be made to National Treasury.
Plant & Vehicles: Replacement	213 357 848	213 357 848	168 436 167	-44 921 681	Some vehicles were delivered. A portion of the budget will be rolled over to the 2021/22 financial year, as a result of delays in deliveries linked to the COVID-19 pandemic.
FS Replacement Vehicles	189 690 576	189 690 576	175 010 089	-14 680 487	Some items were delivered. The balance of the items could not be delivered by 30 June 2021, due to supplier constraints. The balance of the funds will be rolled over to the 2021/22 financial year in the August 2021 adjustments budget.
Table Mountain Group Aquifer	181 282 000	181 282 000	148 097 303	-33 184 697	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 of the boreholes have been commissioned (16.68 ML/day production) and ESKOM has energised the electrical supply. The balance of the funds will be rolled over to the 2021/22 financial year in the August 2021 adjustments budget.
Cape Flats Aquifer Recharge	164 674 744	164 674 744	140 931 965	-23 742 779	Work is 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 in the August 2021 adjustments budget.

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	143 797 804	127 561 113	-16 236 691	Work has been completed. Invoices are being vetted after which payment will be made. Critical equipment, transformers and minisubs could not be delivered on time, due to supplier constraints resulting in a portion of the budget being proposed for roll over to the 2021/22 financial year in the August 2021 adjustments budget.
Cape Flats Aquifer	137 243 256	137 243 256	98 960 681	-38 282 575	The project is progressing on the revised implementation programme but not without engineering-related challenges on site, which resulted in the balance of the funds being proposed for roll over to the 2021/22 financial year in the August 2021 adjustments budget.
Paardevlei Switching Station	128 399 354	128 399 354	96 130 185	-32 269 169	A major part of the work has been completed. The project is, however, behind schedule as the completion of the GIS switchgear was delayed due to delays in building work, GIS switchgear delivery and the arrival of German installation engineer. The OH Line tie-in work is delayed due to the COVID-19 lockdown. A roll over to the 2021/22 financial year will be proposed as some equipment was not delivered and installed by 30 June 2021.
Asset Management Programme	127 688 050	127 688 050	74 575 813	-53 112 237	Project completed; awaiting outstanding invoices. The project manager is following up on outstanding invoices.
Conradie Housing Development	119 303 485	119 303 485	118 237 054	-1 066 431	Project phase completed. Additional funding will be required for further work to be carried out by the Western Cape Government's (WCG) professional teams in the 2020/21 financial year. Awaiting outstanding invoice from WCG as the project is managed by them in terms of the Memorandum of Agreement (MOA) where funding from the Urban Settlements Development Grant (USDG) is utilised.
Meter Replacement Programme	118 000 000	118 000 000	92 561 169	-25 438 831	Installation of new meters are demand driven. Less meters were installed than anticipated.
Atlantis Aquifer	108 015 732	108 015 732	95 909 612	-12 106 120	The project is generally on programme but not without engineering-related challenges together with some delays experienced due to COVID-19 infections. All planned work has been completed. Final payment certificates accrued in June 2021 are being vetted and will be processed by 16 July 2021.
Replace & Upgrade Water Network	95 000 000	95 000 000	74 249 569	-20 750 431	The programme 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 spent due to capacity concerns. Balance of funds will be proposed for roll over to the 2021/22 financial year in the August 2021 adjustments budget.

Table continues on next page.

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Replacement of Fire Vehicles	91 490 224	91 490 224	70 080 166	-21 410 058	Some items delivered. Balance of items could not be delivered due to supplier constraints. Committed funds to be rolled over to the 2021/22 financial year in the August 2021 adjustments budget.
Upgrading Solid Waste facilities	91 236 254	91 236 254	74 284 646	-16 951 608	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 June 2021.
Bulk Water Infrastructure Replacement	90 590 000	90 590 000	87 629 486	-2 960 514	The work planned for the 2020/21 financial year has been completed. Final payment certificates are in the process of being verified and will be processed by 16 July 2021.
Cape Flats Rehabilitation	90 400 000	90 400 000	75 620 686	-14 779 314	The work planned for the 2020/21 financial year has been completed. The project manager is following up on outstanding invoices for June 2021.
IT: CAR Infrastructure	89 252 964	89 252 964	88 882 334	-370 630	Project initially delayed due to limited access to the site. The contractor has now been appointed and has commenced on site. Construction contract signed. Balance of funds will be proposed for roll over to the 2021/22 financial year in the August 2021 adjustments budget.
Service Connections: Quote	88 600 000	88 600 000	85 389 174	-3 210 826	Work required on the dedicated network to provide capacity for new- and upgraded supplies has been less than planned. Invoices for work done are being vetted after which payment will be made.
Inf Settlem Upgr: Kosovo	88 486 333	88 486 333	85 423 177	-3 063 156	Project phase completed. Awaiting outstanding invoices from the WCG as the project is managed by them in terms of the MOA where Informal Settlements Upgrading Partnership Grant (ISUPG) funding is provided.
Replace & Upgr Sewer City wide	86 959 302	86 959 302	81 017 076	-5 942 226	Projects planned for the current financial year have been completed. The final payment certificate accrued in June 2021 is being vetted and will be processed by 16 July 2021.
Integrated Contact Centre	86 717 201	86 717 201	80 398 651	-6 318 550	Work completed and some items were delivered; awaiting final invoices to be processed. The project manager is following up on outstanding invoices. Balance of the items could not be delivered by 30 June 2021 due to unavailability of stock. Balance of funds will be proposed for roll over to the 2021/22 financial year in the August 2021 adjustments budget.
Athlone WWTW-Capacity Extension-phase 1	86 498 412	86 498 412	77 316 487	-9 181 925	Tender 376Q2018/19 (Mechanical & Electrical Blowers) is delayed due to an appeal from a contractor resulting in the MFMA Section 33 vetting process taking longer than expected. Balance of funds will be proposed for roll over to the 2021/22 financial year in the August 2021 adjustments budget.
	3 692 054 669	**3 692 054 669**	**3 182 216 786**	**-509 837 883**	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R8 935 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	**18 584 639**	**17 641 579**
Total Commitments	**11 309 137**	**11 537 305**
Unspent Conditional Grants	2 115 915	2 115 915
Housing Development	447 380	447 301
MTAB	22 395	22 046
Trust Funds	921	921
Insurance reserves	573 062	573 062
CRR / Revenue	5 056 644	5 285 240
Other contractual commitments	3 092 820	3 092 820
Uncommitted Funds	**7 275 502**	**6 104 274**
Closing Cash and Investment Balance	**18 584 639**	**17 641 579**
Non Current Investments	3 427 121	3 436 198
Current Investments	5 279 280	5 270 203
Cash and Cash Equivalents as per Cash flow statement (C7)	9 878 238	8 935 178

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 79.

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 88.

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	1 742 821	2 625 171	(882 349)	-33.6%	8 729 733
Total capital expenditure of Transfers and Grants	2 883 814	1 809 393	1 547 534	1 809 393	(261 859)	-14.5%	1 702 146
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**11 087 510**	**10 539 126**	**3 290 355**	**4 434 564**	**(1 144 209)**	**-25.8%**	**10 431 879**

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 83.

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	32 201	33	1	–	–	–	–	(2 499)	29 736

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

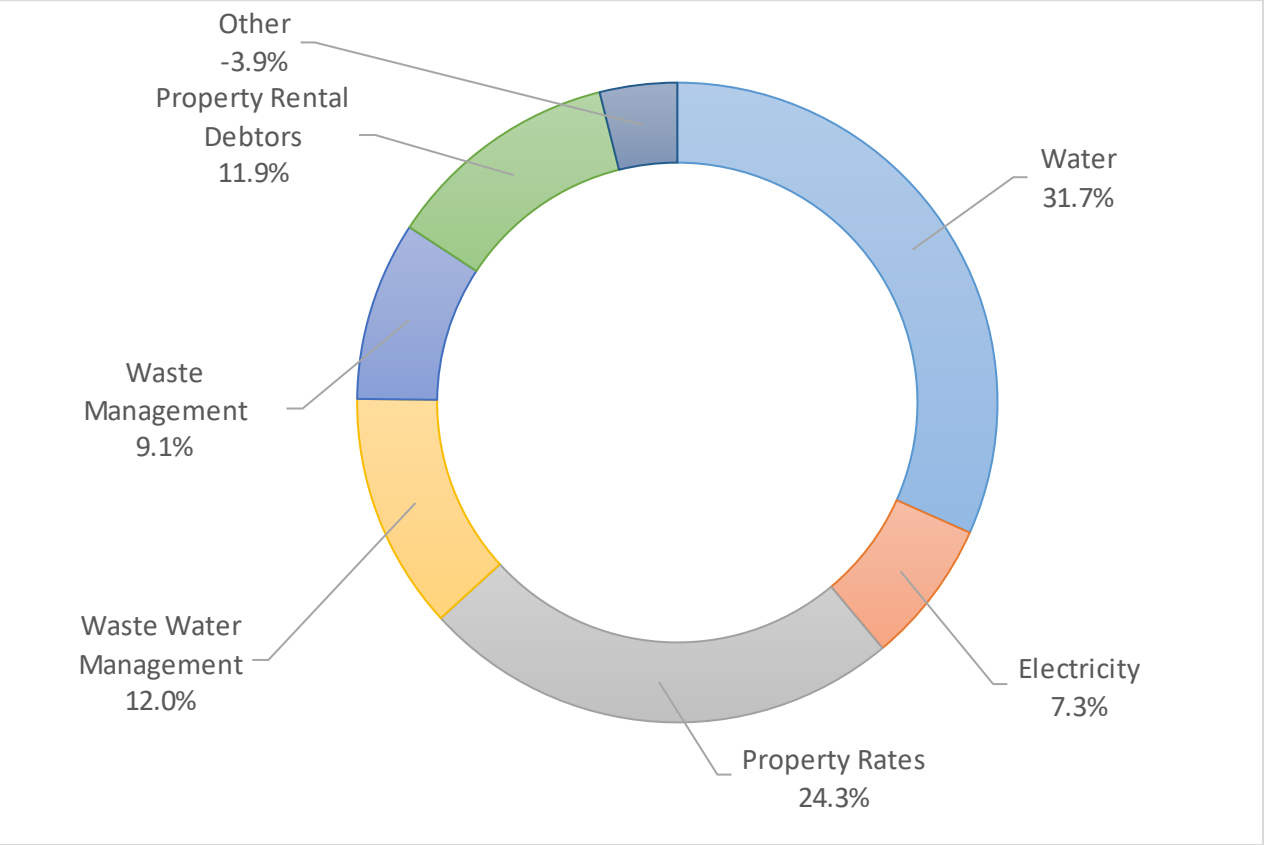
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

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	1 975 475	25.4%	341 595	4.4%	155 799	2.0%	5 293 039	68.2%	7 765 908
2019/20 - totals only	2 509 432	25.6%	491 410	5.0%	399 947	4.1%	6 408 400	65.3%	9 809 188
Movement	(533 957)		(149 814)		(244 148)		(1 115 361)		(2 043 280)
% Increase/(Decrease) year on year		**-21.3%**		**-30.5%**		**-61.0%**		**-17.4%**	**-20.83%**

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	R172 494 806.42	R17 819 218.58	R16 311 061.69	R20 363 240.75	R16 451 619.33	R16 564 051.72	R19 791 503.19	R65 243 566.16	-R49 455.00	The Appeals Board Hearing set for 30 June 2021 has been rescheduled to the first week of August 2021 as there are too many outstanding and unresolved issues. An interest write-off of R5.9 million was done on 3 June 2021 as per the debt remission project. Payments totalling R9.7 million were received on 14 June 2021. A Management lock is active until 28 February 2022.
Church Methodist	R25 844 805.28	R187 692.16	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R25 657 113.12	This is a final account for water consumption. Interest of R4.7 million was written off on 3 June 2021 as part of the debt remission project. Under the current debt remission project, a further R14.3 million could be written off, however, the church has indicated they are not prepared to make payments on the account due to land invasion. An executive decision is pending.
Basfour 2295 (Pty) Ltd	R27 469 440.63	R1 587 123.11	R1 533 508.25	R1 906 621.22	R1 526 479.19	R648 864.11	R0.00	R8 002 336.15	R12 264 508.60	A valuation appeal is in place, which according to the Valuations Department, will be heard in August 2021. There is a Valuation Lock set for 31 July 2021. Payments as per payment arrangements continue to be made; the last payment of R1.8 million was made on 1 July 2021.
Basfour 2295 (Pty) Ltd	R21 199 971.15	R3 611 722.57	R3 838 509.45	R0.00	R0.00	R7 092 985.14	R0.00	R6 880 753.99	-R224 000.00	This is an electricity account with an instalment plan in place. The last payment of R4.5 million was made on 1 June 2021. Interest amounting to R39k was written off on 15 June 2021 as per the debt remission project.
De Beers Marine (Proprietary) Limited	R12 451 314.99	R156 427.10	R93 750.04	R81 646.36	R113 614.04	R12 009 947.45	R0.00	R0.00	-R4 070.00	The account was in credit until February 2021 when a billing for electricity consumption exceeded R12.7 million for a period of 23 days. An investigation by the Electricity department is underway.
Zonnebloem College	R11 418 262.86	R171 207.86	R89 190.37	R151 725.68	R92 817.55	R91 577.69	R116 038.22	R2 547 633.60	R8 158 071.89	Interest of R2.9 million was written off on 3 June 2021 as per the debt remission project. The debt remission process was communicated to the client who is willing to make payment arrangements for part of the outstanding debt.
UCT Graduate School of Business	R11 693 453.17	R77 512.74	R960 854.39	R589 998.31	R0.00	R471 998.65	R1 045 139.86	R3 066 298.40	R5 481 650.82	The Appeals Board Hearing is set for the first week of August 2021. Interest amounting to R0.9 million was written off on 11 June 2021 as per the debt remission project.

Table continues on next page.

Account Owner Name	Total	Current	30 days	60 days	90 days	120 days	150 days	365 days	>365 days	Comments
Mitchells Plain Foundation	R 10 003 495.08	R 168 536.22	R 96 859.07	R 95 281.50	R 83 275.94	R 75 525.33	R 91 698.00	R 632 651.86	R 8 759 667.16	The last payment was made on 19 February 2020. Various methods of communication have been attempted with the stakeholders. Invoices were emailed to the client on 6 June 2021. The City has tried contacting the managing agent in order to explain the debt remission project. Services cannot be disconnected as this is a frail care facility.
Church Methodist	R 8 772 542.64	R 64 796.08	R 56 609.06	R 24 095.61	R 24 089.10	R 1 069.40	R 64 678.89	R 338 212.34	R 8 198 992.16	Interest of R2.2 million was written off on 3 June 2021 as per the debt remission process. The church has indicated they are not prepared to make payments on the account due to transfer issues and land invasion. An executive decision is pending.
Cape Town Community Housing Co (Pty) Ltd	R 9 099 014.95	R 252 506.15	R 172 858.84	R 216 204.97	R 172 842.65	R 172 857.67	R 209 856.83	R 1 270 057.53	R 6 631 830.31	This is a delayed transfer issue where the developer refuses to make payment on the account until all properties are transferred to the respective owners. Open interest amounting to R1.5 million was written off on 3 June 2021 as per the debt remission project. The account was handed over to the Legal deparment on 3 July 2021 and the case is pending appointment of the lawyers.
TOTALS	**R 310 447 107.17**	**R 24 096 742.57**	**R 23 153 201.16**	**R 23 428 814.40**	**R 18 464 737.80**	**R 37 128 877.16**	**R 21 318 914.99**	**R 87 981 510.03**	**R 74 874 309.06**	

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security deposit	Sundries	TOTAL
V & A Waterfront Holdings (Pty) Ltd	R 166.56	R 3 820 520.93	R 1 954 195.74	R 998 735.05	R 0.00	R 165 774 743.14	R 0.00	-R 53 555.00	R 0.00	R 172 494 806.42
Church Methodist	R 18.42	R 0.00	R 25 789 256.79	R 55 530.07	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 25 844 805.28
Basfour 2295 (Pty) Ltd	R 0.00	R 0.00	R 578 210.95	R 431 652.91	R 0.00	R 21 737 639.80	R 4 724 967.97	-R 3 031.00	R 0.00	R 27 469 440.63
Basfour 2295 (Pty) Ltd	R 0.00	R 21 423 971.15	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 0.00	R 21 199 971.15
De Beers Marine (Proprietary) Limited	R 0.00	R 12 156 324.87	R 27 096.84	R 3 822.15	R 0.00	R 268 141.13	R 0.00	-R 4 070.00	R 0.00	R 12 451 314.99
Zonnebloem College	R 21 909.80	R 0.00	R 608 807.02	R 527 162.39	R 57 835.70	R 10 169 904.44	R 0.00	R 0.00	R 32 643.51	R 11 418 262.86
UCT Graduate School of Business	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 11 693 453.17	R 0.00	R 0.00	R 0.00	R 11 693 453.17
Mitchells Plain Foundation	R 9 492.70	R 4 550 437.79	R 2 157 008.53	R 1 553 962.52	R 333 736.69	R 1 396 673.83	R 0.00	R 0.00	R 2 183.02	R 10 003 495.08
Church Methodist	R 778.96	R 0.00	R 8 685 733.69	R 86 029.99	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 8 772 542.64
Cape Town Community Housing Co (Pty) Ltd	R 18.42	R 0.00	R 7 059.95	R 5 103.49	R 7 527.51	R 9 079 305.58	R 0.00	R 0.00	R 0.00	R 9 099 014.95

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	R16 782 551.84	R291 903.10	R242 984.77	R195 875.33	R228 389.39	R235 687.08	R196 391.00	R1 941 181.71	R13 450 139.46	Although the property qualifies for debt write off as per the debt remission project, the units were never registered to the owners. The Revenue department is facilitating the registration in consultation with the City's Human Settlements directorate and Water & Sanitation Services department. The dunning lock activated on 30 June 2021 is for management decision.
Ndabeni Communal Property Trust	R6 948 926.61	R117 545.08	R82 685.56	R116 109.38	R79 152.73	R79 061.41	R87 265.07	R521 438.46	R5 865 668.92	This is a land restitution case. The debtor's attorney has intentions to offset the debt and has asked for additional time to address the Minister of Land and Rural Development. The City is waiting on appointment of an attorney before proceeding to the next phase of Judgement.
Body Corp Sandpiper Mansions	R5 407 519.45	R94 781.36	R33 471.48	R56 741.63	R55 010.59	R65 217.78	R8 932.85	R190 536.69	R4 902 827.07	Interest amounting to R0.9 million was written off as per the debt remission process. The payment arrangement expired on 12 April 2021 with the last payment being made on 11 June 2021. A water disconnection request has been sent to the Water & Sanitation Services department.
Silvermist Mountain Lodge Body Corporate	R5 189 467.02	R116 010.72	R753 729.97	R93 936.72	R91 954.39	R75 809.88	R105 286.23	R562 730.59	R3 390 008.52	The client is disputing the account reconciliation provided. Comprehensive feedback is being prepared for the client. A Management Lock is active until 31 December 2021. The last payment on this account was made on 11 June 2021.
Schotsche Kloof Flats Body Corporate	R2 020 454.01	R14 814.08	R16 611.04	R8 061.08	R165.60	R8 967.59	R15 423.40	R98 336.11	R1 858 075.11	The client was advised to enter into a new arrangement as a result of the current conditions of the debt remission process and has agreed to make the necessary arrangements. A Management Lock is active until 29 July 2021.
Welgelegen Body Corporate	R1 995 566.41	R23 616.30	R9 821.00	R9 789.91	R9 789.91	R9 955.51	R9 789.91	R695 681.73	R1 227 122.14	The last payment on this account was made in May 2021. An email advising about the debt remission process was sent to the debtor.
Sicelo Bennett Kimbili	R1 911 925.04	R24 110.36	R8 418.72	R10 453.88	R8 418.72	R8 418.72	R9 763.06	R75 443.07	R1 766 898.51	Interest amounting to R0.4 million has been written off as per the debt remission project. The client cannot, however, be reached to make arrangements to pay off the outstanding R1.0 million. Further dunning action will be instituted.

Table continues on next page.

Account Owner Name	Total	Current	30 days	60 days	90 days	120 days	150 days	365 days	>365 days	Comments
Victoria Wilhelmina Pedro	R1 811 795.79	R22 392.42	R8 586.10	R8 291.30	R8 209.74	R8 586.10	R7 610.60	R60 424.74	R1 687 694.79	Dunning action for disconnection of services has been activated.
Thobeka Patricia Tolibadi	R1 765 214.41	R708.31	R691.82	R728.52	R623.01	R561.91	R2 154.94	R14 048.86	R1 745 697.04	There are no payments and/or prepaid meter for piggy-backing. Although the account is due for disconnection at dunning level 7, the water supply cannot be disconnected due to the area being identified as unsafe.
Nowinothi Dede	R1 729 525.22	R11 883.14	R9 853.71	R5 486.36	R118.43	R4 863.76	R11 556.12	R45 386.01	R1 640 377.69	Interest was written off in May 2021. A report for debt write off for properties classified as indigent is pending.
TOTALS	**R 45 562 945.80**	**R 717 764.87**	**R 1 166 854.17**	**R 505 474.11**	**R 481 832.51**	**R 497 129.74**	**R 454 173.18**	**R 4 205 207.97**	**R 37 534 509.25**	

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	Sundries	Security deposit	TOTAL
Amakhaya Ngoku	R 811.64	R 0.00	R 7 933 714.87	R 7 783 590.28	R 1 066 643.23	R 0.00	R 0.00	-R 2 208.18	R 16 782 551.84
Ndabeni Communal Property Trust	R 9 973.62	R 0.00	R 7 144.49	R 7 144.49	R 6 800.97	R 6 334 022.51	R 583 840.53	R 0.00	R 6 948 926.61
Body Corp Sandpiper Mansions	R 198.61	R 0.00	R 2 547 770.66	R 2 434 203.96	R 425 346.22	R 0.00	R 0.00	R 0.00	R 5 407 519.45
Silvermist Mountain Lodge Body Corporate	R 18.24	R 4 022 355.51	R 1 126 849.79	R 0.00	R 40 243.48	R 0.00	R 0.00	R 0.00	R 5 189 467.02
Schotsche Kloof Flats Body Corporate	R 401.16	R 0.00	R 1 937 253.18	R 82 799.67	R 0.00	R 0.00	R 0.00	R 0.00	R 2 020 454.01
Welgelegen Body Corporate	R 0.00	R 0.00	R 996 123.58	R 838 350.26	R 161 092.57	R 0.00	R 0.00	R 0.00	R 1 995 566.41
Sicelo Bennett Kimbili	R 1 630.95	R 0.00	R 1 805 831.18	R 80 721.95	R 7 412.01	R 16 328.95	R 0.00	R 0.00	R 1 911 925.04
Victoria Wilhelmina Pedro	R 113 297.79	R 0.00	R 1 544 599.10	R 113 565.85	R 15 669.36	R 24 663.69	R 0.00	R 0.00	R 1 811 795.79
Thobeka Patricia Tolibadi	R 71.82	R 0.00	R 1 640 688.69	R 98 914.69	R 12 400.43	R 13 138.78	R 0.00	R 0.00	R 1 765 214.41
Nowinothi Dede	R 1 944.35	R 0.00	R 1 621 331.11	R 95 803.84	R 10 445.92	R 0.00	R 0.00	R 0.00	R 1 729 525.22

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	10 252 977	10 525 121	(272 144)	-2.6%	10 236 274
Service charges	20 100 461	19 885 709	19 872 799	20 084 682	19 872 799	211 883	1.1%	20 111 010
Investment revenue	1 283 558	847 535	976 104	837 554	976 104	(138 550)	-14.2%	837 630
Transfers and subsidies	7 553 698	5 608 724	6 138 091	5 295 117	6 138 091	(842 973)	-13.7%	5 445 368
Other own revenue	3 362 648	5 371 631	5 336 202	6 040 953	5 336 202	704 752	13.2%	6 061 717
Total Revenue (excluding capital transfers and contributions)	**42 381 544**	**42 225 117**	**42 848 316**	**42 511 284**	**42 848 316**	**(337 032)**	**-0.8%**	**42 691 999**
Employee costs	12 775 413	15 203 365	14 874 135	14 056 015	14 874 135	(818 119)	-5.5%	14 440 224
Remuneration of Councillors	167 521	189 675	189 675	166 417	189 675	(23 258)	-12.3%	189 675
Depreciation & asset impairment	2 921 723	3 300 067	2 850 866	2 810 799	2 850 866	(40 067)	-1.4%	2 781 665
Finance charges	814 407	828 460	848 349	778 709	848 349	(69 640)	-8.2%	781 837
Materials and bulk purchases	11 169 610	11 590 007	11 569 356	11 314 762	11 569 356	(254 594)	-2.2%	11 520 886
Transfers and subsidies	453 464	498 081	562 210	361 644	562 210	(200 566)	-35.7%	352 281
Other expenditure	11 661 832	13 220 438	13 415 018	11 936 885	13 415 018	(1 478 134)	-11.0%	12 643 495
Total Expenditure	**39 963 971**	**44 830 094**	**44 309 610**	**41 425 232**	**44 309 610**	**(2 884 377)**	**-6.5%**	**42 710 063**
Surplus/(Deficit)	**2 417 574**	**(2 604 976)**	**(1 461 294)**	**1 086 052**	**(1 461 294)**	**2 547 345**	**-174.3%**	**(18 064)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 743 907	1 214 038	1 743 907	(529 869)	-30.4%	1 638 020
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	195 569	32 748	16.7%	246 070
Surplus/(Deficit) after capital transfers & contributions	**4 369 409**	**400 078**	**478 182**	**2 528 407**	**478 182**	**2 050 225**	**428.8%**	**1 866 027**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**4 369 409**	**400 078**	**478 182**	**2 528 407**	**478 182**	**2 050 225**	**428.8%**	**1 866 027**
Capital expenditure & funds sources								
Capital expenditure	**5 970 668**	**9 605 874**	**7 375 897**	**6 068 037**	**7 375 897**	**(1 307 860)**	**-17.7%**	**6 651 963**
Capital transfers recognised	1 946 844	2 883 814	1 809 393	1 547 534	1 809 393	(261 859)	-14.5%	1 702 146
Borrowing	1 060 298	2 500 000	–	(143)	–	(143)	-100.0%	–
Internally generated funds	**2 963 525**	**4 222 060**	**5 566 504**	**4 520 647**	**5 566 504**	**(1 045 857)**	**-18.8%**	**4 949 816**
Total sources of capital funds	**5 970 668**	**9 605 874**	**7 375 897**	**6 068 037**	**7 375 897**	**(1 307 860)**	**-17.7%**	**6 651 963**
Financial position								
Total current assets	19 584 521	15 462 550	17 167 735	16 812 637				17 167 735
Total non current assets	56 552 793	62 552 759	60 708 257	59 428 847				60 708 257
Total current liabilities	9 777 564	9 025 173	10 501 465	8 063 893				10 501 465
Total non current liabilities	13 299 091	17 684 925	13 835 686	12 968 662				13 835 686
Community wealth/Equity	**53 060 659**	**51 305 210**	**53 538 840**	**55 208 930**				**53 538 840**
Cash flows								
Net cash from (used) operating	6 989 671	3 639 662	3 629 948	5 999 121	3 629 948	(2 369 173)	-65.3%	3 629 948
Net cash from (used) investing	(6 825 074)	(8 897 868)	(6 816 334)	(6 059 017)	(6 638 307)	(579 291)	8.7%	(6 816 334)
Net cash from (used) financing	785 076	2 173 711	(384 839)	(371 495)	(371 495)	(0)	-	(384 839)
Cash/cash equivalents at the month/year end	**9 662 543**	**4 620 298**	**5 795 344**	**8 935 178**	**5 986 714**	**(2 948 464)**	**-49.3%**	**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	1 975 475	341 595	155 799	252 338	148 318	832 612	3 860 726	7 765 908
Creditors Age Analysis								
Total Creditors	32 201	33	1	–	–	–	(2 499)	29 736

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**	**16 137 692**	**16 544 963**	**(407 271)**	**-2.5%**	**16 141 260**
Executive and council	680	1 348	2 932	1 307	2 932	(1 626)	-55.4%	2 931
Finance and administration	16 146 448	16 141 229	16 542 028	16 136 384	16 542 028	(405 643)	-2.5%	16 138 326
Internal audit	15	3	3	1	3	(2)	-68.5%	3
Community and public safety	**3 393 953**	**3 207 693**	**3 092 756**	**3 216 317**	**3 092 756**	**123 560**	**4.0%**	**3 255 648**
Community and social services	167 238	134 928	125 690	87 985	125 690	(37 704)	-30.0%	116 915
Sport and recreation	66 160	54 043	48 237	33 759	48 237	(14 478)	-30.0%	44 444
Public safety	1 299 561	1 132 243	1 142 418	1 744 913	1 142 418	602 494	52.7%	1 533 088
Housing	1 437 443	1 384 590	1 316 312	974 694	1 316 312	(341 618)	-26.0%	1 101 102
Health	423 550	501 889	460 100	374 966	460 100	(85 134)	-18.5%	460 099
Economic and environmental services	**1 878 446**	**3 358 490**	**2 479 462**	**1 855 950**	**2 479 462**	**(623 513)**	**-25.1%**	**2 322 703**
Planning and development	379 116	483 906	471 473	395 161	471 473	(76 312)	-16.2%	404 095
Road transport	1 478 434	2 836 039	1 959 448	1 429 086	1 959 448	(530 363)	-27.1%	1 875 845
Environmental protection	20 895	38 545	48 541	31 703	48 541	(16 838)	-34.7%	42 762
Trading services	**22 911 973**	**22 516 457**	**22 665 564**	**22 741 140**	**22 665 564**	**75 576**	**0.3%**	**22 854 420**
Energy sources	14 678 436	14 252 289	14 278 183	14 504 005	14 278 183	225 822	1.6%	14 526 271
Water management	4 532 188	4 473 233	4 673 556	4 520 208	4 673 556	(153 348)	-3.3%	4 589 079
Waste water management	1 967 306	2 015 133	1 996 689	2 012 982	1 996 689	16 293	0.8%	2 016 444
Waste management	1 734 042	1 775 801	1 717 136	1 703 945	1 717 136	(13 191)	-0.8%	1 722 625
Other	**1 865**	**4 951**	**5 046**	**2 542**	**5 046**	**(2 504)**	**-49.6%**	**2 058**
Total Revenue - Functional	**44 333 380**	**45 230 171**	**44 787 792**	**43 953 640**	**44 787 792**	**(834 152)**	**-1.9%**	**44 576 089**
Expenditure - Functional								
Governance and administration	**7 879 527**	**10 228 608**	**10 148 380**	**8 978 250**	**10 148 380**	**(1 170 130)**	**-11.5%**	**9 684 554**
Executive and council	490 652	616 260	616 641	555 009	616 641	(61 631)	-10.0%	614 863
Finance and administration	7 341 249	9 558 956	9 479 356	8 372 716	9 479 356	(1 106 640)	-11.7%	9 017 257
Internal audit	47 626	53 392	52 384	50 525	52 384	(1 858)	-3.5%	52 434
Community and public safety	**7 966 564**	**8 127 027**	**8 312 986**	**8 052 258**	**8 312 986**	**(260 728)**	**-3.1%**	**8 019 296**
Community and social services	1 013 034	1 013 228	1 037 242	983 112	1 037 242	(54 130)	-5.2%	1 013 313
Sport and recreation	1 264 673	1 159 069	1 204 768	1 260 372	1 204 768	55 604	4.6%	1 172 385
Public safety	3 025 538	3 162 129	3 144 737	3 091 192	3 144 737	(53 545)	-1.7%	2 982 594
Housing	1 378 494	1 391 023	1 492 667	1 321 442	1 492 667	(171 225)	-11.5%	1 417 431
Health	1 284 824	1 401 579	1 433 573	1 396 139	1 433 573	(37 433)	-2.6%	1 433 573
Economic and environmental services	**4 837 900**	**5 707 789**	**5 590 106**	**4 828 235**	**5 590 106**	**(761 871)**	**-13.6%**	**5 078 298**
Planning and development	1 316 743	1 375 526	1 423 117	1 283 540	1 423 117	(139 577)	-9.8%	1 339 671
Road transport	3 328 634	4 117 236	3 923 901	3 329 629	3 923 901	(594 272)	-15.1%	3 507 966
Environmental protection	192 522	215 027	243 088	215 066	243 088	(28 021)	-11.5%	230 661
Trading services	**19 164 973**	**20 581 635**	**20 059 086**	**19 431 525**	**20 059 086**	**(627 562)**	**-3.1%**	**19 770 220**
Energy sources	11 245 900	11 992 018	11 905 684	11 849 893	11 905 684	(55 791)	-0.5%	11 871 809
Water management	3 454 946	3 570 275	3 339 946	3 053 729	3 339 946	(286 217)	-8.6%	3 333 737
Waste water management	2 266 022	2 530 258	2 428 480	2 242 602	2 428 480	(185 877)	-7.7%	2 301 692
Waste management	2 198 106	2 489 084	2 384 976	2 285 300	2 384 976	(99 677)	-4.2%	2 262 982
Other	**115 007**	**185 034**	**199 051**	**134 965**	**199 051**	**(64 087)**	**-32.2%**	**157 694**
Total Expenditure - Functional	**39 963 971**	**44 830 094**	**44 309 610**	**41 425 232**	**44 309 610**	**(2 884 377)**	**-6.5%**	**42 710 063**
Surplus/ (Deficit) for the year	**4 369 409**	**400 078**	**478 182**	**2 528 407**	**478 182**	**2 050 225**	**428.8%**	**1 866 027**

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	1 060 317	1 234 931	(174 613)	-14.1%	1 234 931
Vote 2 - Corporate Services	70 585	57 780	56 762	56 420	56 762	(342)	-0.6%	56 762
Vote 3 - Economic Opportunities & Asset Managemnt	262 150	283 469	248 704	235 638	248 704	(13 066)	-5.3%	249 585
Vote 4 - Energy & Climate Change	14 473 142	14 028 935	14 066 385	14 292 206	14 066 385	225 821	1.6%	14 314 476
Vote 5 - Finance	16 964 279	16 939 234	17 040 235	16 665 435	17 040 235	(374 800)	-2.2%	16 632 382
Vote 6 - Human Settlements	1 312 455	1 253 326	1 185 048	843 331	1 185 048	(341 717)	-28.8%	969 846
Vote 7 - Office of the City Manager	35	6	6	153	6	147	2304.8%	6
Vote 8 - Safety & Security	1 467 522	1 616 047	1 710 815	2 081 372	1 710 815	370 558	21.7%	2 081 372
Vote 9 - Spatial Planning & Environment	136 040	187 521	217 156	150 961	217 156	(66 195)	-30.5%	150 961
Vote 10 - Transport	1 364 477	2 369 495	1 488 620	1 173 253	1 488 620	(315 367)	-21.2%	1 400 093
Vote 11 - Urban Management	259 816	275 239	278 562	268 570	278 562	(9 992)	-3.6%	278 562
Vote 12 - Water & Waste	7 108 350	7 153 041	7 260 569	7 125 984	7 260 569	(134 585)	-1.9%	7 207 113
Total Revenue by Vote	**44 333 380**	**45 230 171**	**44 787 792**	**43 953 640**	**44 787 792**	**(834 152)**	**-1.9%**	**44 576 089**
Expenditure by Vote								
Vote 1 - Community Services & Health	3 776 978	4 403 961	4 390 083	3 998 369	4 390 083	(391 714)	-8.9%	4 390 083
Vote 2 - Corporate Services	1 865 719	2 061 818	2 131 144	2 005 821	2 131 144	(125 323)	-5.9%	2 131 144
Vote 3 - Economic Opportunities & Asset Managemnt	1 350 697	1 414 661	1 414 624	1 306 768	1 414 624	(107 856)	-7.6%	1 350 367
Vote 4 - Energy & Climate Change	11 543 139	12 412 445	12 254 004	12 121 641	12 254 004	(132 364)	-1.1%	12 229 153
Vote 5 - Finance	2 695 551	3 686 308	3 798 693	3 530 986	3 798 693	(267 707)	-7.0%	3 454 938
Vote 6 - Human Settlements	1 381 141	1 394 457	1 504 048	1 332 841	1 504 048	(171 207)	-11.4%	1 430 149
Vote 7 - Office of the City Manager	230 007	258 605	259 447	250 892	259 447	(8 556)	-3.3%	259 447
Vote 8 - Safety & Security	3 673 950	4 293 174	4 177 054	3 844 281	4 177 054	(332 773)	-8.0%	3 862 120
Vote 9 - Spatial Planning & Environment	667 815	789 228	832 766	747 004	832 766	(85 762)	-10.3%	754 092
Vote 10 - Transport	3 257 070	3 640 210	3 515 767	3 003 980	3 515 767	(511 786)	-14.6%	3 141 423
Vote 11 - Urban Management	982 355	1 127 346	1 149 482	1 034 660	1 149 482	(114 822)	-10.0%	1 149 482
Vote 12 - Water & Waste	8 539 549	9 347 882	8 882 498	8 247 990	8 882 498	(634 508)	-7.1%	8 557 664
Total Expenditure by Vote	**39 963 971**	**44 830 094**	**44 309 610**	**41 425 232**	**44 309 610**	**(2 884 377)**	**-6.5%**	**42 710 063**
Surplus/ (Deficit) for the year	**4 369 409**	**400 078**	**478 182**	**2 528 407**	**478 182**	**2 050 225**	**428.8%**	**1 866 027**

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	10 252 977	10 525 121	(272 144)	-2.6%	10 236 274
Service charges - electricity revenue	14 253 069	13 789 334	13 829 694	14 089 504	13 829 694	259 810	1.9%	14 089 321
Service charges - water revenue	3 021 344	3 194 459	3 212 865	3 198 760	3 212 865	(14 106)	-0.4%	3 202 953
Service charges - sanitation revenue	1 550 298	1 616 486	1 616 883	1 593 004	1 616 883	(23 878)	-1.5%	1 593 845
Service charges - refuse revenue	1 275 750	1 285 431	1 213 356	1 203 413	1 213 356	(9 943)	-0.8%	1 224 891
Rental of facilities and equipment	340 986	359 559	355 765	359 109	355 765	3 343	0.9%	359 125
Interest earned - external investments	1 283 558	847 535	976 104	837 554	976 104	(138 550)	-14.2%	837 630
Interest earned - outstanding debtors	406 848	389 137	416 982	454 919	416 982	37 937	9.1%	440 773
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1 313 161	1 063 333	1 063 333	1 723 315	1 063 333	659 983	62.1%	1 713 096
Licences and permits	45 587	76 875	65 092	44 656	65 092	(20 436)	-31.4%	45 105
Agency services	200 585	242 236	242 236	267 237	242 236	25 002	10.3%	267 237
Transfers and subsidies	7 553 698	5 608 724	6 138 091	5 295 117	6 138 091	(842 973)	-13.7%	5 445 368
Other revenue	1 003 030	3 190 491	3 138 795	3 135 636	3 138 795	(3 159)	-0.1%	3 166 119
Gains	52 451	50 000	54 000	56 082	54 000	2 082	3.9%	70 262
Total Revenue (excluding capital transfers and contributions)	**42 381 544**	**42 225 117**	**42 848 316**	**42 511 284**	**42 848 316**	**(337 032)**	**-0.8%**	**42 691 999**
Expenditure By Type								
Employee related costs	12 775 413	15 203 365	14 874 135	14 056 015	14 874 135	(818 119)	-5.5%	14 440 224
Remuneration of councillors	167 521	189 675	189 675	166 417	189 675	(23 258)	-12.3%	189 675
Debt impairment	2 804 042	3 640 353	3 210 936	3 219 315	3 210 936	8 380	0.3%	3 121 900
Depreciation & asset impairment	2 921 723	3 300 067	2 850 866	2 810 799	2 850 866	(40 067)	-1.4%	2 781 665
Finance charges	814 407	828 460	848 349	778 709	848 349	(69 640)	-8.2%	781 837
Bulk purchases	9 858 442	9 990 881	9 993 531	10 062 000	9 993 531	68 469	0.7%	10 154 412
Other materials	1 311 168	1 599 125	1 575 825	1 252 762	1 575 825	(323 063)	-20.5%	1 366 475
Contracted services	6 710 842	7 215 975	7 719 785	6 589 829	7 719 785	(1 129 956)	-14.6%	7 261 218
Transfers and subsidies	453 464	498 081	562 210	361 644	562 210	(200 566)	-35.7%	352 281
Other expenditure	2 129 290	2 362 108	2 482 123	2 120 902	2 482 123	(361 221)	-14.6%	2 254 217
Losses	17 659	2 002	2 174	6 838	2 174	4 664	214.5%	6 160
Total Expenditure	**39 963 971**	**44 830 094**	**44 309 610**	**41 425 232**	**44 309 610**	**(2 884 377)**	**-6.5%**	**42 710 063**
Surplus/(Deficit)	**2 417 574**	**(2 604 976)**	**(1 461 294)**	**1 086 052**	**(1 461 294)**	**2 547 345**	**-174.3%**	**(18 064)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 743 907	1 214 038	1 743 907	(529 869)	-30.4%	1 638 020
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	195 569	32 748	16.7%	246 070
Transfers and subsidies - capital (in-kind - all)	60	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers &	**4 369 409**	**400 078**	**478 182**	**2 528 407**	**478 182**			**1 866 027**
Taxation	–	–	–	–	–			–
Surplus/(Deficit) after taxation	**4 369 409**	**400 078**	**478 182**	**2 528 407**	**478 182**			**1 866 027**
Attributable to minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to	**4 369 409**	**400 078**	**478 182**	**2 528 407**	**478 182**			**1 866 027**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**4 369 409**	**400 078**	**478 182**	**2 528 407**	**478 182**			**1 866 027**

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	226 853	327 256	(100 404)	-30.7%	306 918
Vote 2 - Corporate Services	157 647	242 020	225 143	206 315	225 143	(18 827)	-8.4%	214 683
Vote 3 - Economic Opportunities & Asset Managemnt	391 416	580 321	359 072	321 370	359 072	(37 702)	-10.5%	332 225
Vote 4 - Energy & Climate Change	622 239	1 049 131	852 722	716 812	852 722	(135 910)	-15.9%	747 021
Vote 5 - Finance	63 051	268 787	274 033	243 615	274 033	(30 418)	-11.1%	254 541
Vote 6 - Human Settlements	858 297	894 903	781 009	648 230	781 009	(132 779)	-17.0%	762 515
Vote 7 - Office of the City Manager	1 329	2 130	1 585	868	1 585	(718)	-45.3%	1 323
Vote 8 - Safety & Security	429 428	438 954	385 688	330 974	385 688	(54 714)	-14.2%	368 060
Vote 9 - Spatial Planning & Environment	54 776	157 205	133 448	98 440	133 448	(35 008)	-26.2%	105 786
Vote 10 - Transport	873 070	1 793 342	917 980	724 994	917 980	(192 986)	-21.0%	803 171
Vote 11 - Urban Management	57 350	81 503	66 978	46 791	66 978	(20 187)	-30.1%	49 551
Vote 12 - Water & Waste	2 178 611	3 643 819	3 050 982	2 502 776	3 050 982	(548 206)	-18.0%	2 706 169
Total Capital Expenditure	**5 970 668**	**9 605 874**	**7 375 897**	**6 068 037**	**7 375 897**	**(1 307 860)**	**-17.7%**	**6 651 963**
Capital Expenditure - Functional Classification								
Governance and administration	**940 353**	**1 396 272**	**1 137 055**	**932 720**	**1 137 055**	**(204 335)**	**-18.0%**	**1 019 341**
Executive and council	4 114	19 414	19 250	14 401	19 250	(4 849)	-25.2%	14 832
Finance and administration	935 724	1 376 447	1 117 706	918 221	1 117 706	(199 485)	-17.8%	1 004 412
Internal audit	516	411	99	98	99	(1)	-1.2%	98
Community and public safety	**1 316 924**	**1 745 862**	**1 486 691**	**1 250 986**	**1 486 691**	**(235 705)**	**-15.9%**	**1 428 701**
Community and social services	87 086	121 397	97 615	77 851	97 615	(19 763)	-20.2%	89 659
Sport and recreation	85 176	357 122	329 003	291 679	329 003	(37 324)	-11.3%	307 143
Public safety	234 506	279 623	221 437	186 252	221 437	(35 186)	-15.9%	212 979
Housing	858 297	894 903	781 009	648 230	781 009	(132 779)	-17.0%	762 515
Health	51 860	92 816	57 627	46 974	57 627	(10 653)	-18.5%	56 404
Economic and environmental services	**1 047 234**	**2 106 139**	**1 160 104**	**909 611**	**1 160 104**	**(250 493)**	**-21.6%**	**997 950**
Planning and development	92 747	112 992	100 004	71 315	100 004	(28 689)	-28.7%	78 330
Road transport	934 542	1 879 199	976 651	776 537	976 651	(200 114)	-20.5%	854 679
Environmental protection	19 945	113 949	83 449	61 758	83 449	(21 691)	-26.0%	64 941
Trading services	**2 664 218**	**4 338 922**	**3 579 228**	**2 963 904**	**3 579 228**	**(615 324)**	**-17.2%**	**3 193 808**
Energy sources	593 665	1 027 660	829 505	702 979	829 505	(126 526)	-15.3%	732 665
Water management	993 839	1 287 888	1 275 197	1 013 601	1 275 197	(261 596)	-20.5%	1 121 207
Waste water management	883 414	1 465 161	1 053 399	946 784	1 053 399	(106 615)	-10.1%	974 478
Waste management	193 299	558 214	421 126	300 540	421 126	(120 586)	-28.6%	365 458
Other	**1 938**	**18 679**	**12 819**	**10 817**	**12 819**	(2 003)	-15.62%	**12 163**
Total Capital Expenditure - Functional Classification	**5 970 668**	**9 605 874**	**7 375 897**	**6 068 037**	**7 375 897**	**(1 307 860)**	**-17.7%**	**6 651 963**
Funded by:								
National Government	1 869 804	2 803 382	1 730 291	1 475 428	1 730 291	(254 863)	-14.7%	1 629 122
Provincial Government	36 561	12 446	13 616	12 722	13 616	(895)	-6.6%	13 504
District Municipality	–	–	–	–	–	–	-	–
Other transfers and grants	40 480	67 986	65 486	59 384	65 486	(6 102)	-9.3%	59 520
Transfers recognised - capital	**1 946 844**	**2 883 814**	**1 809 393**	**1 547 534**	**1 809 393**	**(261 859)**	**-14.5%**	**1 702 146**
Borrowing	**1 060 298**	**2 500 000**	**–**	**(143)**	**–**	**(143)**	**-100.0%**	**–**
Internally generated funds	**2 963 525**	**4 222 060**	**5 566 504**	**4 520 647**	**5 566 504**	**(1 045 857)**	**-18.8%**	**4 949 816**
Total Capital Funding	**5 970 668**	**9 605 874**	**7 375 897**	**6 068 037**	**7 375 897**	**(1 307 860)**	**-17.7%**	**6 651 963**

***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	199 873	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	3 208 315	7 677 462
Other debtors	1 021 212	1 302 932	1 265 569	1 406 987	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	463 603	454 840
Total current assets	**19 584 521**	**15 462 550**	**17 167 735**	**16 812 637**	**17 167 735**
Non current assets					
Long-term receivables	11 616	15 984	963	2 750	963
Investments	6 267 808	5 908 894	5 908 894	5 895 490	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	52 339 413	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**	**59 428 847**	**60 708 257**
TOTAL ASSETS	**76 137 314**	**78 015 309**	**77 875 992**	**76 241 485**	**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	439 933	438 715
Trade and other payables	7 527 442	6 602 127	8 234 751	5 828 599	8 234 751
Provisions	1 384 347	1 297 295	1 420 779	1 349 006	1 420 779
Total current liabilities	**9 777 564**	**9 025 173**	**10 501 465**	**8 063 893**	**10 501 465**
Non current liabilities					
Borrowing	6 871 889	9 784 054	6 580 592	6 541 459	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**	**12 968 662**	**13 835 686**
TOTAL LIABILITIES	**23 076 656**	**26 710 099**	**24 337 152**	**21 032 555**	**24 337 152**
NET ASSETS	**53 060 659**	**51 305 210**	**53 538 840**	**55 208 930**	**53 538 840**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	47 421 464	46 737 031	48 580 967	50 348 833	48 580 967
Reserves	5 639 194	4 568 179	4 957 873	4 860 097	4 957 873
TOTAL COMMUNITY WEALTH/EQUITY	**53 060 659**	**51 305 210**	**53 538 840**	**55 208 930**	**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	9 296 655	10 031 409	10 136 463	9 975 873	10 136 463	(160 590)	-1.6%	10 136 463
Service charges	19 396 197	18 045 505	18 364 553	19 990 221	18 364 553	1 625 668	8.9%	18 364 553
Other revenue	3 894 095	4 358 171	3 968 169	5 278 310	3 968 169	1 310 141	33.0%	3 968 169
Transfers and Subsidies - Operational	5 004 969	5 608 724	6 138 091	5 927 479	6 138 091	(210 612)	-3.4%	6 138 091
Transfers and Subsidies - Capital	1 911 311	2 815 828	1 873 990	1 454 896	1 873 990	(419 094)	-22.4%	1 873 990
Interest	1 663 503	855 610	976 104	938 024	976 104	(38 080)	-3.9%	976 104
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(33 457 431)	(37 322 256)	(37 074 094)	(36 834 190)	(37 074 094)	(239 904)	0.6%	(37 074 094)
Finance charges	(719 628)	(753 329)	(753 329)	(731 492)	(753 329)	(21 836)	2.90%	(753 329)
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**6 989 671**	**3 639 662**	**3 629 948**	**5 999 121**	**3 629 948**	**(2 369 173)**	**-65.3%**	**3 629 948**
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	–	–	–	-	963
Decrease (increase) in non-current investments	(886 819)	(298 475)	(298 475)	–	–	–	-	(298 475)
Payments								
Capital assets	(6 034 689)	(8 720 769)	(6 638 307)	(6 059 017)	(6 638 307)	(579 291)	8.7%	(6 638 307)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(6 825 074)**	**(8 897 868)**	**(6 816 334)**	**(6 059 017)**	**(6 638 307)**	**(579 291)**	**8.7%**	**(6 816 334)**
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)	(371 495)	(371 495)	(0)	-	(371 495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**785 076**	**2 173 711**	**(384 839)**	**(371 495)**	**(371 495)**	**(0)**	**-**	**(384 839)**
NET INCREASE/ (DECREASE) IN CASH HELD	**949 673**	**(3 084 495)**	**(3 571 224)**	**(431 391)**	**(3 379 854)**			**(3 571 224)**
Cash/cash equivalents at beginning:	8 712 870	7 704 794	9 366 569	9 366 569	9 366 569			9 366 569
Cash/cash equivalents at month/year end:	9 662 543	4 620 298	5 795 344	8 935 178	5 986 714			5 795 344

Material variance explanations for corporate performance for Quarter 4 of 2021

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1.F Percentage budget spent on implementation of Workplace Skills Plan (WSP) (NKPI)	3.95%	As a result of the COVID-19 lockdown restrictions, directorates were unable to continue with the traditional classroom trainings and have shifted to virtual/online platforms only for employees with access to computers, which has impacted the implementation of WSP. The Directive from the City Manager to support the financial sustainability initiative led to the moratorium on bursaries/financial support (internal and external), student programmes as well as learnerships and apprenticeships.	The Human Resources department in collaboration with the IS&T department has come up with an alternative collaborative platform that will meet the requirements needed to roll out online/ virtual training. This platform will enable attendance of up to 300 participants, track attendance, video functionality, record training as well as building training session libraries. The current Skype for Business as a virtual training tool is very limiting. The approval process for the alternative collaborative tool is currently underway.

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	(272 144)	-2.6%	The variance is a combination of over-/under-recovery in the following categories: 1. Property Rates (under), due to resolution of GV2018 objections and appeals. Further under-recovery was caused by reversals done as a result of valuation data changes and reversals, rates not billed as well as changes in the rating category for B&Bs and guest houses backdated to March 2020. 2. Rates Revenue Forgone (over), the variance is due to more approved pension and indigent applications as well a change in rating category from business/commercial to residential for B&B and guest houses.	Final transactions for year-end in progress.
Service charges - electricity revenue	259 810	1.9%	The over-recovery is due to the increase in economic activity as a result of the lifting of the COVID-19 lockdown restrictions resulting in higher than anticipated electricity consumption.	No corrective action required.
Service charges - water revenue	(14 106)	-0.4%	Immaterial variance.	-
Service charges - sanitation revenue	(23 878)	-1.5%	The variance is due to billing levels being impacted by current consumption levels resulting in the actual year-to-date revenue being lower than anticipated.	No corrective action required.
Service charges - refuse revenue	(9 943)	-0.8%	Immaterial variance.	-
Rental of facilities and equipment	3 343	0.9%	Immaterial variance.	-
Interest earned - external investments	(138 550)	-14.2%	The variance is due to year-end transactions for Interest received from Short Term, Call Accounts and Allocation to Donors, which still need to be processed.	Final transactions for year-end in progress.
Interest earned - outstanding debtors	37 937	9.1%	The over-recovery is due to more than planned outstanding debtor balances for property rates, refuse and other rates-funded services.	No 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	659 983	62.1%	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; and 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 corrective action required.
Licences and permits	(20 436)	-31.4%	The variance is mainly within the Safety & Security directorate and is due to under-recovery on learner- and driver's licence application fees as many applications were cancelled (refunds paid) as a result of office closure and social distancing requirements to comply with COVID-19 regulations.	No corrective action required.
Agency services	25 002	10.3%	The variance is mainly within the Finance directorate and is due to more than planned registrations of new/unlicensed vehicles and license renewals.	No corrective action required.
Transfers and subsidies	(842 973)	-13.73%	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 resulting in under expenditure and revenue recognition not being processed. 3. Finance, as income on the VAT portion of grant-funded projects is still in being recognised. 4. Transport, due to: a) Delays in appointment of IRT contract staff; b) Slower than expected progress on the Integrated Public Transport Network (IPTN) project, due to the impact of COVID-19; *Continued on next page*	Final transactions for year-end in progress.

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*	c) No tender in place for the IRT Fleet Management project; d) No payment mechanism in place to promote MyCiTi services as well as a reduction in the need for marketing and communication; e) Lower than planned expenditure on the Dial-a-Ride project, due to the COVID-19 restriction levels; f) No tender in place for the Northern Corridor Modernisation Study as the Section 33 process is still in progress; and g) No capacity within the Safety & Security directorate to implement the Rail Safety Project. 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 a result of the transversal contracts utilised by the department not sufficiently covering the required scope of work. Additional contracts are required to fully implement the project; procurement thereof is in process. 6. Community Services & Health, due to revenue recognition not yet processed for June 2021. 7. Spatial Planning & Environment, due to outstanding final invoices for work on the Kader Asmal EPWP projects and various Urban Catalytic planning projects. 8. Water & Waste Services, due to the process to determine final accounting entries to align incorrect allocations and determine spending on the grant for the period.	*See previous page*
Other revenue	(3 159)	-0.10%	Immaterial variance.	-
Gains	2 082	3.85%	Immaterial variance.	-

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	(174 613)	-14.1%	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 revenue recognition not yet processed for June 2021. 4. Other revenue (under), combination of over-/under-recovery, mainly on: a) Camp/Resort fees and Admission fees (under), due to closure of resorts 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 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.	Final transactions for year-end in progress.
Vote 2 - Corporate Services	(342)	-0.6%	Immaterial variance.	-
Vote 3 - Economic Opportunities & Asset Managemnt	(13 066)	-5.3%	The variance is a combination of over-/under-recovery. 1. Rental of facilities and equipment (over), a combination of over-/under-recovery, mainly on: a) Rental Fixed assets: Market related (over), where more than planned rental agreements were concluded in preceding months as well as the impact of backdated billings, and b) Rental Fixed assets: Non-market related (under), mainly due to cancellations of related rental contracts as well as the negative effect of the COVID-19 lockdown on hiring of facilities. 2. Transfers and Subsidies (under), mainly 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. 3. Other Revenue (over), mainly on Consents (Conditional use), where unplanned income was received for the removal of restrictive conditions attached to a property.	Balance of funding for the National Skills Fund project to be rolled over to the 2021/22 financial year in the August 2021 adjustments budget to ensure continuation of the project. Final year-end transactions still in progress.

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	225 821	1.6%	The variance is a combination of over-/under-recovery mainly on: 1. Service charges - electricity revenue (over), due to the increase in economic activity as a result of the lifting of the COVID-19 lockdown restrictions resulting in higher than anticipated electricity consumption. 2. Other Revenue - Salvaged Items (under), where less field work was performed because of the COVID-19 lockdown restrictions, resulting in less material being salvaged. 3. Transfers & subsidies capital (under), due to year-end transactions that still need to be processed on grant-funded capital projects.	Final year-end transactions still in progress.
Vote 5 - Finance	(374 800)	-2.2%	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 resolution of GV2018 objections and appeals. Further under-recovery was caused by reversals done as a result of valuation data changes and services reversals, rates not billed as well as changes in the rating category for B&Bs and guest houses backdated to March 2020. b) Rates Revenue Forgone (over), due to more approved pension- and indigent applications as well as changes in rating category from business/ commercial to residential for B&Bs and guest houses. 2. Interest earned - external investments (under), due to year-end transactions for Interest received from Short Term, Call Accounts and Allocation to Donors, which still need to be processed. 3. Interest earned - outstanding debtors (over), mainly on: a) Interest on Arrear Rates, where the COVID-19 pandemic resulted in an increase in interest charges as many of the City's customers have been negatively affected and are struggling to pay their municipal accounts; and b) Interest Earned on Arrears - Other Services, due to interest accrued on arrears for other services, which was not budgeted for. 4. Agency Services (over), due to an increase in the number of registration of new- and unlicensed vehicles. 5. Transfers and subsidies (under), a combination of over-/under-recovery, mainly on: a) Grants & Subsidies: National (unconditional) (under), where income realised on the VAT portion of grant-funded projects is still in progress; and b) Grants & Subsidies: Provincial (unconditional) (over), due to an incorrect journal entry that is being corrected. 6. Other Revenue (over), a combination of over-/under-recovery, mainly on: a) Collection Charges Recovered (over), due to a backlog of collection charges loaded on debtors accounts in the last quarter. The debt collection process has been intensified and more clients are being handed over to recover debt; and b) Recoveries of Operational Expenditure (under), where recoveries for the year is lower than anticipated. 7. Gains (over), due to net gains on financial instruments at fair value, which are not budgeted for and occur from time to time due to market valuation movements.	Final year-end transactions still in progress.

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	(341 717)	-28.8%	The variance is a combination of over-/under-recovery on the following categories: 1. Rental of facilities and Equipment (over) mainly on: a) Indigent relief and Subsidies/Rebates (under), which is demand driven and dependent on eligibility. b) Rental of Fixed Assets: Market related and non-market related (over), due to the higher than expected vacancy rate of the City's rental units as a result of delays in finalising occupation during the COVID-19 lockdown. 2. Transfers & Subsidies - Operating (under), 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 implementation of the Public Housing COVID-19 Project as a result of the transversal contracts utilised by the department not sufficiently covering the required scope of work on the project. Additional contracts are required to fully implement the project and procuring thereof is in progress. 3. Transfers and Subsidies - Capital (under), where grant-funded projects' invoices are still being processed in terms of financial year-end closure. The remaining variance at year-end will be due to the following reasons: a) Impact of the COVID-19 restrictions; b) Land invasion related delays; c) Community unrest related delays; d) Delays in finalising land acquisitions and land availability agreements; and e) Delays in finalisation of contracts.	Final year-end transactions still in progress.
Vote 7 - Office of the City Manager	147	2304.8%	Immaterial variance.	-
Vote 8 - Safety & Security	370 558	21.7%	The variance is a combination of over-/under-recovery in the following categories: 1. Fines, penalties and forfeits (over), mainly due to: a) Traffic Fine Accruals, where staff members are working overtime to process unrecorded fines from inception of the new contravention system that had problems and caused backlogs in the capturing of issued fines. b) Actual Fine Income, due to more than planned fines income collected as a result of staff working overtime as well as more fines being paid as a result of implementation of the Admin Mark. 2. Licenses and Permits (under), as many applications were cancelled (refunds paid) as a result of office closure and social distancing requirements to comply with COVID-19 regulations. 3. Transfers and Subsidies (under), due to the LEAP project being put on hold for the first five months of 2020/21 resulting in under expenditure and revenue recognition not being processed.	Major under expenditure is anticipated for the LEAP project as a result of the project being put on hold for the first 5 months of the 2020/2021 financial year. Final year-end transactions still in progress.

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	(66 195)	-30.5%	The under-recovery reflects on: 1. Building Levies, largely as a result of the decline in building-related activities, due to the current economic situation; and 2. Grants & Subsidies (National), due to outstanding final invoices for work on the Kader Asmal EPWP projects and various Urban Catalytic planning projects.	Invoices will be processed for payment as soon as received. Final year-end transactions still in progress.
Vote 10 - Transport	(315 367)	-21.2%	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 anticipated wayleave permits for road trenches issued for the year; and b) Filming fees (over), which is more than expected. 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 of credit balances on expired MyCiTi cards. 3. Grants and Subsidies: National (under), due to: a) Delays in appointment of IRT contract staff; b) Slower than expected progress on the Integrated Public Transport Network (IPTN) Project, due to the impact of COVID-19 lockdown restrictions on implementation of the project; c) No tender was in place at the start of the financial year for the IRT Fleet Management project; and d) No payment mechanism in place to promote MyCiTi Services and a reduction in the need for marketing and communication. 4. Grants & Subsidies: Provincial (under), due to a) Lower than planned expenditure on the Dial-a-Ride project, due to the COVID-19 restriction levels; b) No tender in place for the Northern Corridor Modernisation Study as the Section 33 process is still in progress; and c) No capacity within the Safety & Security directorate to implement the Rail Safety Project. 5. Other revenue (over), combination of over-/under-recovery, mainly on: a) Busfares - Transit Products (under), due to less 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 was not completed in 2019/20 and continued in 2020/21; 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; *Continued on next page.*	Cash Recoveries Claims: Funds to be transferred to an AFF fund for future IRT bus acquisitions/upgrades. Final year-end transactions still in progress.

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*	d) Cash Recoveries Claims (over), due to insurance pay-outs for MyCiTi buses, which were written off; and e) Parking fees (under), due to the 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. 6. 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 Acquisition, where various property acquisitions are still in progress; ii. Rd Rehab - Heideveld: Area 5: Final year-end processing still to be completed; iii. IRT Phase 2A - Weltevreden upgrade/Highlands Upgrade/Morgenster Upgrade, due to a later than expected start on the project, which has been fast-tracked for completion; iv. IRT - Control Centre, due to delays in delivery of equipment from abroad as a result of COVID-19 lockdown restrictions; and v. Grassy Park NMT, where the tender was cancelled but the objection to the cancellation was upheld. A court order setting aside the BAC decision to cancel the tender was obtained. The re-evaluation of tenders is taking longer than anticipated. b) Development Contribution/BICL (over), due to more than planned development levy receipts to date.	*See previous page*
Vote 11 - Urban Management	(9 992)	-3.6%	The variance is a combination of over-/under-recovery. 1. Property Rates: CIDS- Commercial (under), due to successful valuation objections resulting in reduced valuations and lower CID Levies being billed. 2. Interest Earned on Arrears - Other Services (over), due to interest being charged on CID arrears. 3. Transfers and Subsidies (under), due to delays in implementation of projects as a result of the COVID-19 lockdown restrictions. 4. Other Revenue (under), mainly on Informal Trading Levy, due to informal traders not being able to trade during higher levels of the COVID-19 lockdown and therefore not being able to meet their financial obligation to pay for trading bays as a result of loss of income.	Final year-end transactions still in progress.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 12 - Water & Waste	(134 585)	-1.9%	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. There was, however, a slight increase in the containers being billed resulting in the over-recovery; and b) Disposal coupon fees (under), where disposal of general waste is consumption driven and the actuals to date are lower than anticipated. 3. Transfers & subsidies (under), due to the process to determine final accounting entries to align incorrect allocations and determine spending on the grant for the period. 4. Other Revenue (over), mainly on: a) Treatment Effluent - Sales, where the year-to-date revenue is higher than anticipated; b) Recoveries of Operational Expenditure, due to higher than anticipated revenue recovered for electricity usage by contractors at temporary desalination plants; and c) Collection Charges Recovered, due to an increase in water revenue recovered via the prepaid electricity meter system. 5. Transfers & subsidies - Capital - NT and PT (under), where validation of payment certificates and invoices are still underway before revenue recognition can take place. 6. 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.	Final year-end transactions still in progress.

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	(391 714)	-8.9%	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 (under), combination of over/under expenditure, mainly on: a) Chemicals (under), due to lower than expected demand as a result of the impact of the COVID-19 pandemic; b) Materials, consumables, tools and equipment (under), due to outstanding stock and store allocations, lower than planned demand for COVID-19 related PPE , delayed implementation of EPWP projects, and slow implementation of operating ward allocation projects/community based programmes. 3. Contracted Services (under), combination of over/under expenditure, mainly on: a) Advisory Services - Project Management (over), due to higher than planned expenditure on project management capacity as a result of capacity constrains within the directorate; b) Laboratory Services - Medical (under), due to lower than expected COVID-19 reported cases, and outstanding invoices; c) Recreation, Sport, Tourism and Social Development (under), due to the impact of COVID-19 lockdown restrictions on the implementation of community based programmes; d) Building Contractors (under), due to lower than expected demand for services as a result of COVID-19 lockdown restrictions; *Continued on next page.*	The directorate has 244 vacancies in various stages of the recruitment and selection process; 1116 posts were filled while 811 positions were terminated since the beginning of the financial year. Virements to be processed to address over expenditure, where required. Final year-end transactions still in progress.

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*	e) Sports and Recreation (under), due to the impact of COVID-19 lockdown restrictions on implementation of community-based programmes; f) Burials (under), due to lower than expected COVID-19 related cases and demand for burial services; g) Medical staff (under), due to fewer than expected COVID-19 related cases and demand for this service; h) 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 and the protection of open land; and i) R&M Gardening Services (over), due to more than planned expenditure incurred for grass cutting in parks and open spaces. 4. Transfers and subsidies (under), due to beneficiaries not being fully compliant when registering as vendors as well as outstanding supporting documentation. 5. Other Expenditure (under), mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle, due to the impact of the COVID-19 lockdown restrictions on implementation of community-based programmes; b) Uniforms and protective clothing, due to delays in the appointment of additional EPWP staff; c) Training, due to the impact of COVID-19 lockdown restrictions on implementation of Workplace Skills Plan interventions as only virtual training may take place, and 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 lockdown restrictions.	*See previous page*

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 2 - Corporate Services	(125 323)	-5.9%	The variance is a combination of over-/under expenditure mainly on: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Depreciation & Asset Impairment (under), due to delays in project completion as a result of COVID-19 lockdown restrictions, which in turn impacted the capitalisation of assets. 3. Materials Other (under), mainly on Consumables Tools and Equipment & Printing and Stationery, as staff are working remotely resulting in lower than planned demand; 4. Contracted services (under), a combination of over-/under expenditure, mainly on: a) Advisory Services - Occupational Health (under), where staff have not returned to work as anticipated resulting in COVID-19 related professional services costs i.e. tracing and screening being less than planned; b) Advisory Services - Project Management (under), where planned campaigns such as Mental Health, Land Invasion etc. were put on hold to focus on COVID-19 campaigns; c) Legal Advise and litigation (over), which is demand driven and difficult to plan accurately; d) Graphic Designers (under), due to less than planned advertising support for the COVID-19 Education Campaign Phase 2; and e) R&M Maintenance of Equipment (under), due to delays in receipt of invoices. 5. Other Expenditure (under), a combination of over-/under expenditure, mainly on: a) Administrative and Supportive Staff (under), which is demand driven and less than planned; b) Medical Staff (under), mainly due to outstanding invoices that must still be processed; c) Survey cost (under), where funding was not utilised as planned as a result of the prevailing pandemic; d) Training Programmes (over), where the training budget was reduced, however, the cost element was utilised for multi-year student programmes resulting in over expenditure; e) Internet Charges (under), as savings were realised due to internet usage being lower than what was budgeted for; f) Specialised Information Technology Services (over), due to the prepayment of software for the 2021/22 financial year. A year-end journal will be processed to reflect the payment in the correct financial year; g) Advertising - Corporate and Municipal Accounts & Municipal newsletters (under), due to outstanding invoices; and h) Bursaries non-employees and Training Co-op students (over), due to bursaries and training being more than planned.	The directorate has 115 vacancies in various stages of the recruitment and selection process; 100 positions were filled and 74 terminations processed since the start of the financial year. Budget realignments/virements to be processed, where so identified, before the financial year-end closed. Final year-end transactions still in progress.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 3 - Economic Opportunities & Asset Managemnt	(107 856)	-7.6%	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, mainly on: a) Advisory Services - Project Management (under), as a result of the Fleet Management department's intention to utilise consultants on the transversal tender 365C/2018/19 for the Fleet Sector Plan. However, no further usage was permitted as the tender contract value was exceeded resulting in the appointment of consultants being re-phased to the 2021/22 financial year; b) Building Contractors (under), due to some projects starting later than initially planned; c) Cleaning Cost (under), due to outstanding invoices still to be processed; and d) Security Services: Municipal Facilities (over), where the annual contract increase was implemented on 1 March resulting in over expenditure. 3.Transfers and Subsidies (under), 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. 4. Other expenditure (under), mainly on: a) Operating Leases, where the payment for lease rentals must still be processed, and b) R&M Vehicle Tracking, due to outstanding invoices that still needs to be processed.	The directorate has 74 vacancies in various stages of the recruitment and selection process; 78 positions were filled and 51 terminations processed since the beginning of the financial year. Final year-end transactions still in progress. Virements to be processed to address over expenditure, where required. Balance of funding for the National Skills Fund project to be rolled over to the 2021/22 financial year in the August 2021 adjustments budget to ensure continuation of the project.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 4 - Energy & Climate Change	(132 364)	-1.1%	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. This is offset by the additional income in sales. 3. Other Materials (under), mainly on: a) Materials Consumables Tools & Equipment, where reduced maintenance was done at depots due to reduced staff numbers as a result of COVID-19 lockdown restrictions; b) Printing Stationery & Photographic, due to staff working remotely in line with COVID-19 lockdown restrictions resulting in less printing and stationery requirements; and c) R&M Material General & Consumables, due to reduced maintenance as a result of the COVID-19 lockdown restrictions as well as delays in the renewal of the Public Lighting maintenance contract. 4. Contracted Services (under), mainly on R&M Electrical and R&M Maintenance of Equipment, where COVID-19 lockdown restrictions resulted in a reduction in maintenance work. Delays in the renewal of the Public Lighting maintenance contract also contributed to the under expenditure. 5. Other expenditure (under), mainly on: a) Commission - Pre-paid electricity Vendor, where the June 2021 commission payment is still to be processed; and b) Travel and Subsistence, which was not utilised as a result of the COVID-19 lockdown restrictions.	The directorate has 217 vacancies in various stages of the recruitment and selection process; 212 vacancies were filled and 90 posts terminated since the beginning of the financial year. Final year-end transactions still in progress. Virements to be processed to address over expenditure, where required.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 5 - Finance	(267 707)	-7.0%	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 (under), a combination of over-/under expenditure, mainly on: a) Interest Other (over), 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; and b) Interest - External (under), where the City has not used the short-term loan facility therefore no interest was accrued. 3. Contracted Services (under), mainly for due diligence funding across various departments not utilised as a result of COVID-19 lockdown restrictions. 4. Transfers and subsidies (under), mainly on: a) Grants-in-Aid, due to delays in the issuing of grants to beneficiaries as a result of non-compliance on their part, and b) Grants and Sponsorship, where the Cape Town Stadium did not achieve its budgeted revenue and expenditure was lower than anticipated resulting in the entity requiring less funding than allocated. 5. Other expenditure (under), a combination of over-/under expenditure, mainly on: a) Commission - Revenue Sharing (under), due to a reduction in municipal account pay point service providers at the end of the first quarter of the 2020/21 financial year; b) Recoveries - Claim Medical Expenses (under), due to the reversal of a medical aid claim; c) Refunds Paid - Prior Year (over), due to credit write-off reversals; d) Indigent Relief: Electricity - Eskom Re-Imburse (under), where the cost of extending indigent relief is lower than anticipated as a result of fewer applications received; and e) Motor Claims (under), due to less than anticipated motor claims received for the year.	The directorate has 126 vacancies in various stages of the recruitment and selection process; 51 vacancies were filled and 64 posts terminated since the start of the financial year. Final year-end transactions still in progress. Virements to be processed to address over expenditure, 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 6 - Human Settlements	(171 207)	-11.4%	The variance is a combination of over-/under expenditure in 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 an increase in defaulting customers as a direct result of the impact of the COVID-19 pandemic resulting in more debt being written-off. 3. Depreciation and asset impairment (under), mainly on: a) Depreciation, due to delays in completion of capital infrastructure for housing development as a result of the COVID 19 pandemic; and b) Impairment of Assets, due to delays in finalising land acquisitions during the financial year. A review of land owned by the City will be done as part of year-end processes to ensure all asset impairments are recorded. 4. Other Materials (under), mainly on R&M Materials General & Consumables where savings were realised for the year. 5. Contracted Services (under), a combination of over/under expenditure, mainly on: a) G&D Electrical (under), due to cancellation of the Electrical Meter Relocation project as a result of the pandemic; b) Building Contractors and R&M Contracted Serv Building (over), where the National Housing Finance Cooperation (NHFC), appointed to assist with the City's repairs and maintenance programme, is dealing with a significant backlog of service requests for both reactive and proactive maintenance. *Continued on next page.*	The directorate has 126 vacancies in various stages of the recruitment and selection process; 125 positions were filled and 52 terminations processed since the start of the financial year. Budget realignment/virements to be processed, where identified. Final year-end transactions still in progress.

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	*See previous page*	*See previous page*	c) G&D Contracted Service Building (under), due to delays in implementation of projects as a result of the COVID-19 lockdown restrictions; d) Clearing and Grass cutting services (under), due to outstanding invoices that still need to be processed; and e) Removal of Structures and Illegal structures (under), due to outstanding invoices still to be processed. 6. Other Expenditure (under), a combination of over-/under expenditure: a) G&D Deeds and Transfers (under), due to delays in processing title deed transfer requests as a result of the impact of the COVID-19 lockdown restrictions on the functioning of the Deeds Office as well as delays in the appointment of attorneys; b) Subsidy on Homeowners Redemption (under), which relates to the accounting treatment/entry of the redemption of the unrealised portion of the housing fund and is linked to the transfer of properties in respect of saleable Council Rental Units for which individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy; and c) G&D Survey Expenses (under), due to delays in the survey project as a result of COVID-19 lockdown restrictions. Unspent funds will be rolled over to the 2021/22 financial year. 7. Transfers and Subsidies (under), due to delays in implementation of the top structures as a result of the prevailing COVID-19 pandemic.	*See previous page*

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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	(8 556)	-3.3%	Immaterial variance.	The directorate has 15 vacancies in various stages of the recruitment and selection process; 15 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	(332 773)	-8.0%	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. 2. Other Materials (under), due to: a) The LEAP Project being put on hold for five months resulting in limited expenditure against the budget. b) Material Consumables, due to previous vendors not meeting RFQ specifications in respect of smoke alarms resulting in the order not being finalised. 3. Contracted Services, mainly against the following sub categories: a) Repairs and Maintenance, where a number of projects were delayed due to unforeseen challenges with expiring tenders. b) Security services, due to delays with the gunshot detection tender. *Continued on next page.*	The directorate has 652 vacancies in various stages of the recruitment and selection process; 658 posts were filled while 509 were terminated since the beginning of the financial year. Alternate tenders to be used to complete repairs and maintenance projects in the new year. The LEAP project is continuing in the new year but under expenditure is anticipated as a result of the hold placed on the project.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 8 - Safety & Security	*See previous page*	*See previous page*	4. Transfers and Subsidies (under), due to a) The cancellation/postponement of events as a direct result of the COVID-19 lockdown restrictions; and b) Delays in disbursement of payments to beneficiaries due to outstanding documentation. 5. Other Expenditure (under), mainly due to a) The LEAP Project being put on hold for the first five months of the financial year resulting in under expenditure on Uniforms and Protective Clothing and Training; and b) Actuals for EPIC devices funded ex Revenue that still need to be posted as part of year-end processes.	Outstanding invoices will be processed for payment as soon as received. Budget realignments/virements will be processed, where identified. Final year-end transactions still in progress.
Vote 9 - Spatial Planning & Environment	(85 762)	-10.3%	The under expenditure relates to: 1. Employee related costs, due to vacancies that were put on hold, the turnaround time in filling vacancies, and the impact of the internal filling of vacancies. 2. Contracted Services, due to: a) Outstanding final invoices for various projects; b) Delays in processing invoices on the Kader Asmal alien vegetation projects as site visits to verify work completed are currently still in progress; and c) Outstanding approval of the condonation report for tender 212S resulting in delays in GRNs being processed. 3) Other Expenditure, mainly on: a) Furniture & Fittings, where year-end processes for the purchase of a parcel of land (funded ex Revenue) must still be processed; and b) Uniforms, due to final orders, which must still be delivered. 4. Transfers and Subsidies, where EU grant funding in support of the Philippi Agri-Hub was re-phased to the 2021/22 financial year resulting in reduced expenditure for the 2020/21 financial year.	The directorate has 91 vacancies in various stages of the recruitment and selection process; 91 posts were filled while 38 were terminated since the beginning of the financial year. Outstanding invoices will be processed for payment as soon as received. Budget realignments/virements to be processed, where identified. Final year-end transactions still in progress.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Transport	(511 786)	-14.6%	The under expenditure reflects against the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Other Materials, combination of over/under expenditure, mainly on: a) Printing and Stationery (under), as the majority of staff are working from home resulting in lesser requirement for printing/stationery. b) R&M Materials General & Consumables (under), due to: i. Road and Traffic Signal maintenance being less than anticipated as a result of the impact of the COVID-19 lockdown; ii. Reduction of staff, especially at depots, by up to 75 % over extended periods of time during the COVID-19 lockdown, which had a significant negative impact on processes to maintain adequate production delivery; and iii. The bitumen shortage in the Western Cape, which virtually paralysed the process of repairing potholes and small road surface repairs. c) G&D Labour to Operating (under), due to contract vacancies, which resulted in lower than planned labour cost recovered; d) Fuel (over), due to numerous increases in fuel prices; and e) Materials Consumables Tools &Equipment (under), due to decreased costs for materials relating to the COVID-19 project as adequate stock was on hand, and lesser requirements by the Roads depots as a result of the COVID-19 lockdown. 3. Contracted Services, combination of over/under expenditure, mainly on: a) G&D Advisory Services – Project Management (under), due to slower than anticipated spend on consultants for the Fleet Management project and the AFC System project; b) R&M Maintenance of equipment (under), where expenditure was less than anticipated. Savings were also realised on bus maintenance as less mileage was done as a result of the COVID-19 lockdown restrictions; c) Transportation Services - People (under), due to invoices still to be processed, and delays in commencement of the N2 Express Way contract due to the complex negotiation process; *Continued on next page.*	The directorate has 319 vacancies in various stages of the recruitment and selection process; 140 posts were filled while 86 terminations were processed since the beginning of the financial year. Budget realignments/virements to be processed, where identified. Final year-end transactions still in progress.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Transport	*See previous page*	*See previous page*	d) G&D Professional Services - Town Planner (under), due to slower than anticipated spend on the Integrated Public Transport Network (IPTN) Project, and delays in implementation of the Rail Feasibility Project, which is still in the Section 33 process; e) G&D Security Services & Charges (under), where the Safety & Security directorate has no capacity to implement the Rail Safety Project; f) G&D Transportation Services People (under), where invoices for the MyCiTi Station Management is still being processed; g) R&M Contracted Serv Buildings (under), due to: i. Invoices still being processed for payment; ii. No term tenders in place for three months for local road reseal; iii. The tender for consultants to manage metro road reseal projects being withdrawn and re-tendered; iv. Various suitable term tenders being pushed back due to COVID-19 lockdown regulations; v. Expenditure on Stormwater Maintenance being restricted due to non-availability of a cleaning term tender which includes pond cleaning activities; and vi. Bitumen shortage especially in the Western Cape, which had a noteworthy impact on acquiring bitumen based products. h) Administrative and Support Staff (under), further invoices still being processed for payment; and i) Security Services - Municipal Facilities (over), due to additional security requirements at PTIs as a result of COVID-19 restrictions, and security required for protection against vandalism and land invasion at IRT properties. 4. Other expenditure, combination of over/under expenditure, mainly on: a) Hire of LDV,PVan,Bus,SpcVeh (under), where costs for private hire of vehicles were managed effectively; b) Furniture Fittings Tools & Equipment (under), where further implementation had to be halted as the tender reached its capacity; c) Hire Charges (under), where costs were managed effectively; d) Software Licences - Upgrade/Protection (under), where the planned software enhancements within the ERP space could not be initiated, due to COVID-19 lockdown protocols and the Computer Application Review (CAR); and e) Contribution to Provision - General Expenses (over), where year-end transactions are yet to be processed.	*See previous page*

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 11 - Urban Management	(114 822)	-10.0%	The variance is a combination of over/under expenditure mainly on: 1. Councillors Remuneration (under), where the annual salary increase for Councillors has not yet been proclaimed, and fewer than anticipated travel claims were submitted by councillors. 2. Materials other (under), mainly due to: a) Printing Stationery & Photographic, where the majority of officials in the directorate are working remotely due to the COVID-19 lockdown regulations resulting in less printing and stationery; and b) Materials: Grants & Donations (under), relating to Community Development Workers, where the COVID-19 lockdown regulations resulted in delays in implementation of projects. 3. Contracted Services (over), combination of over/under expenditure, mainly on: a) Advisory Services - Project Management (over), where projects in respect of MURP, subcouncils and Area Economic Development could not be implemented/accelerated due to unavailability of transversal tenders and tender 149S reaching capacity; b) Event Promoters (under), where a number of ward allocation projects i.e. capacity building, senior citizens programmes etc. could not be implemented due to COVID-19 regulations and protocols; c) Catering Services: Internal (under), due to less catering services required as most councillors and staff are working remotely due to COVID-19 lockdown regulations; and d) Administrative and Support Staff (under), due to less than planned requirement for labour brokers within the directorate. 4. Grants/Sponsorships (under), due to the sundry payment request still being processed for payment. 5. Other Expenditure (under), mainly on: a) Allowances: Ward Forum Members, where expenditure for scheduled attendance of established and functioning ward committees was less than planned as only 907 ward committee members were elected to the 1116 seats allocated; and b) Travel and Subsistence: Other (under), due to restrictions imposed on travelling during the COVID-19 alert levels, and councillors and staff mostly working remotely.	The directorate has 24 vacancies in various stages of the recruitment and selection process; 53 positions were filled while 31 were terminated since the beginning of the financial year. Filling of vacancies is ongoing. Budget realignments/virements to be processed, where identified. Final year-end transactions still in progress.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Water & Waste	(634 508)	-7.1%	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. Finance charges (under), mainly on Interest costs Unwinding of discounts, due to year-end transactions yet to be processed. 3. Bulk Purchases (under), a combination of over/under expenditure, mainly on: a) Bulk Water: Levy (Berg Water Project) (under), due to delays in receipt of invoices from the Department of Water & Sanitation for June 2021, and consumption levels being lower than anticipated; b) Bulk Purchase - Water Desalination (under), as a result of the final expenditure for the temporary desal plant being less than anticipated; c) Bulk Purchase - Raw Water (under), as a result of outstanding invoices from the Department of Water & Sanitation for June 2021; and d) Bulk Purchase - Water Reclamation (over), as a result of the expenditure being slightly higher than anticipated. 4. Other materials (under), a combination of over/under expenditure, mainly on: a) Materials Consumables Tools & Equipment (under), due to delays in delivery of goods procured; b) Chemicals (under), due to outstanding June 2021 invoices still to be processed, although minor under expenditure is anticipated, due to chemical usage being lower than anticipated; c) Printing Stationery & Photographic (under), due to a decrease in stationery requirements as many officials are still working from home; and d) Cleansing Related Costs (over), where the amount of waste being removed as a result of clean-up exercises being slightly higher than anticipated. *Continued on next page.*	The directorate has 1085 vacancies in various stages of the recruitment and selection process; 470 vacancies were filled while 277 were terminated since the beginning of the financial year. Virements/journals will be done where so identified. Final year-end transactions still in progress.

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*	5. Contracted Services (under), a combination of over/under expenditure, mainly on: a) R&M Maintenance of Equipment (under), due to outstanding maintenance work on fleet and other equipment; b) R&M Contracted Services Building (under), due to the upgrading of depots/facilities resulting in less repairs and maintenance being needed, and outstanding invoices that must still be processed for payment; c) Sludge removal (under), due to delays in implementation of a New Water Programme project; d) Advisory Services - Research & Advisory (under), due to delays in implementation of a New Water Programme project, and delays in finalisation of COVID-19 related compliance issues at landfill sites resulting in no site visits taking place; e) Professional Services -Engineering: Civil (under), due to delays in commencement of certain projects; f) G&D Contracted Services Building (under), due to outstanding invoices still to be processed including final reconciliations to determine accounting corrections; g) Sewerage Services (under), due to a number of invoices still to be processed. h) G&D Sewerage Services (under), due to June 2021 invoices for chemical toilets that must still be received and processed for payment; i) Administrative and Support Staff (under), where the number of Labour Broker staff appointed in place of permanent staff affected by the pandemic was lower than anticipated; j) Advisory Services - Project Management (under), due to delays in the award of tenders for the Carbon Credit project as a result of the Section 33 process; k) Cleaning Costs (under), as the cleaning services tender expired and no replacement tender was readily available although services have since been reinstated; l) Building Contractors (under), due to a decrease in the approved leak repair work on private properties; m) Servicing of Vehicles and Equipment (under), as the servicing of non-asset related items such as containers at Informal settlements was lower than anticipated; *Continued on next page.*	*See previous page.*

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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*	n) Haulage (over), as green waste had to be hauled to disposal sites as the chipping tender is not in place; o) Litter Picking and Street Cleaning (over), where the number of bags removed from informal settlements are slightly higher than anticipated; p) Security Services: Municipal Facilities (over), where the number of security incidents have been greater than anticipated; and q) 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. 6. Other expenditure (under), a combination of over/under expenditure, mainly on: a) Electricity (under), due to the decommissioning of the temporary desalination plants as well as savings on the re-use plant; 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 Charges (over), due to an increase in hiring of equipment as part of maintenance operations; e) R&M Hire of LDV,PVan,Bus,SpcVeh (over), due to an increase in hiring of vehicles and plant as part of maintenance operations; f) Hire of LDV, P/Van, Bus, Special Vehicle (over), where the increase in vehicle breakdowns has resulted in more vehicles being hired; g) Rehabilitation of Closed Landfill Sites (under), where the City is awaiting approval of the Construction Work Permit from the Western Cape Government for the Radnor Landfill site rehabilitation; and h) Contribution to Provision: General Expenses (over), as year-end transactions are yet to be processed. 7. Transfers and Subsidies (under), where the COVID-19 lockdown restrictions has delayed the process of 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	(818 119)	-5.5%	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 3088 vacancies as at 30 June 2021; 2893 positions were filled (1021 internal, 888 external and 1200 rehire) with 2092 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	(23 258)	-12.3%	The variance is due to delays in proclamation of the annual salary increase for councillors by the National Minister of COGTA, and less than planned travel claims submitted by councillors.	No corrective action needed.
Debt impairment	8 380	0.3%	Immaterial variance.	-
Depreciation & asset impairment	(40 067)	-1.4%	The variance is due to: 1. The rate of implementation of construction/completion/procurement of assets in the 2020/21 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.	Final year-end transactions still in progress.
Finance charges	(69 640)	-8.2%	The variance is a combination of over/under expenditure. 1. Interest costs - unwinding of discounts (under), due to the year-end transaction that must still be processed. 2. Interest Other (over), 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. Interest - External (under), as the short-term loan facility was not utilised resulting in no interest being incurred.	Final year-end transactions still in progress.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Bulk purchases	68 469	0.7%	The variance is a combination of over/under expenditure. 1. Electricity Bulk purchases (over), due to the lifting of COVID-19 lockdown restrictions and subsequent increase in economic activity. 2. Water Bulk Purchases (under), combination of over/under expenditure, mainly on: a) Bulk Water: Levy (Berg Water Project) (under), due to delays in receipt of June 2021 invoices from the Department of Water & Sanitation, and lower than anticipated consumption levels; b) Bulk Purchase - Water Desalination (under), where final expenditure for the temporary desalination plant was less than anticipated; c) Bulk Purchase - Raw Water (under), as a result of outstanding June 2021 invoices from the Department of Water & Sanitation; and d) Bulk Purchase - Water Reclamation (over), where expenditure was slightly higher than anticipated.	Final year-end transactions still in progress.
Other materials	(323 063)	-20.5%	The variance is a combination of over/under expenditure against the following elements: 1. Materials, consumables, tools and equipment (under), due to lower than planned demand for COVID-19 related PPE, delayed implementation of EPWP projects, slower than anticipated implementation of operating ward allocation projects/community based programmes, and reduced maintenance due to the impact of COVID-19 restrictions on the functioning of depots. 2. Vaccines (over), due to higher than anticipated COVID-19 related expenditure to date. 3. G&D Pharmaceuticals (under), where final year-end transactions are still being processed. 4. R&M Material General & Consumables (under), due to reduced maintenance as a result of COVID-19 lockdown restrictions, delays in approval of a building maintenance tender, delays in renewal of the Public Lighting maintenance contract, and Road and Traffic Signal maintenance being less than anticipated as a result of the COVID-19 pandemic. 5. Printing and Stationery (under), where there is a lesser requirement for these consumables as staff are working from home.	Final year-end transactions still in progress.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Contracted services	(1 129 956)	-14.6%	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, and delays 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), due to less than planned maintenance work on fleet, busses and other equipment. 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 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. 12. Sludge removal (under), due to delays in implementation of projects under the New Water Programme;. 13. Transportation Services: People (under), due to outstanding invoices still to be processed for payment, and the N2 Express Way contract which was not renewed as a result of complex negotiations. 14. Cleaning Costs (under), due to outstanding invoices for services rendered. 15. R&M Gardening Services (over), due to more than planned expenditure incurred for grass cutting in parks and open spaces.	Final year-end transactions still in progress.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Transfers and subsidies	(200 566)	-35.7%	The variance is mainly within the following directorates: 1.Economic Opportunities & Asset Management, mainly 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. 2. Finance, mainly on: a) Grants-in-Aid, due to delays in the issuing of grants to beneficiaries as a result of non-compliance on their part, and b) Grants & Sponsorship, where the Cape Town Stadium did not achieve its 2020/21 budgeted revenue and expenditure was lower than anticipated resulting in the full grant allocation not being required. 3. Human Settlements, due to delays in implementation of top structures as a result of the prevailing COVID-19 pandemic. 4. Safety & Security, due to: a) Cancellation/postponement of events as a direct result of the COVID-19 restrictions; and b) Delays in disbursing payments to beneficiaries due to outstanding documentation. 5. Urban Management, due to unprocessed expenditure in respect of Humanitarian Relief and Urban Farming. 6. Water & Waste, where the department is in the process of obtaining approval to issue grants as delays were experienced as a result of the COVID-19 lockdown restrictions.	Urban Management: The sundry payment request and supporting documentation will be submitted for payment before year-end closure. Final year-end transactions still in progress.
Other expenditure	(361 221)	-14.6%	The variance is a combination of under/over expenditure mainly on: 1. Levy - Skills Development (under), where actual LGSETA payments were less than planned, and was also impacted by the four-month payment holiday announced by the President. 2. Advertising - corporate and municipal accounts (under), due to lower than planned requirements to date. 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. *Continued on next page.*	G&D Training and Uniforms: The LEAP programme will continue in the 2021/22 financial year. Final year-end transactions still in progress.

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*	4. Uniforms and Protective Clothing (under), due to delays in appointment of additional EPWP staff. 5. Insurance Premiums and Claims (under), due to lower than planned insurance premiums and claims paid for the year. 6. Hire of LDV/Pvan/Special Vehicles (over), due to more than planned vehicle breakdowns for the year resulting in more vehicles being hired. 7. Subsidies on Homeowners Redemption (under), which relates to the accounting treatment/entry of the redemption of the unrealised portion of the housing fund and is linked to the transfer of properties in respect of saleable Council Rental Units for which individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy. 8. Electricity (under), due to outstanding invoices from ESKOM, a decrease in expenditure due to the decommissioning of the temporary desalination plants as well as savings on the re-use plant. 9. Membership Fees Professional (over), where the 2021/22 SALGA membership fees were paid in advance. 10. Prior Year Expenses and Refunds paid (over), due to credit write-off reversals. 11. Travel and Subsistence (under), as a result of COVID-19 lockdown restrictions. 12. Specialised Information Technology Services (under), due to outstanding invoices still to be processed. 13. G&D Deeds and Transfers (under), where the COVID-19 lockdown restrictions had an impact on the functioning of the Deeds Office as well as delays in the appointment of attorneys. 14. Contribution to Provision General Expenditure (over), due to year-end transactions still to be processed. 15. Commission Revenue Sharing (under), due to a reduction in municipal account pay point service providers and unprocessed year-end transactions. 16. Furniture, Fittings, Tools and Equipment (Assets) (under), due to final year-end transactions still to be processed for capital items procured ex Revenue.	*See previous page*
Losses	4 664	214.5%	Losses are as a result of the write-off of capital items i.e. IT, furniture and equipment and plant, 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.	No corrective action needed.

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	(100 404)	-30.7%	The negative year-to-date variance reflects mainly on the following projects/programmes: 1. Various community facility- and clinic upgrade projects, including security upgrades: Delays are as a result of the hold placed on professional services tender 30C/2018/19, which has reached capacity. 2. Vuyiseka Multi-Purpose Centre project: The floodlights have been installed and the snag list is in the process of being completed. The unspent funds are as a result of tender 149S reaching capacity. 3. Maitland Cremator-, New Fisantekraal Clinic- and Integrated Recreation Facilities project: All works planned for the 2020/21 financial year have been completed; awaiting final invoices. 4. Furniture and IT equipment projects: Some items were delivered. Further orders for IT equipment could not be placed as the vendor could not deliver on time. 5. Facility upgrades - SASREA projects: Awaiting invoice for work completed. The balance of work could not be completed at the Blue Downs Stadium due to community unrest. 6. Bloekombos Community Hall Upgrade project: Professional services work has been completed; awaiting invoice. Tender for construction work, which will take place in the 2021/22 financial year, is in the process of being awarded.	a) The project managers are following up on outstanding invoices. b) Invoices are being vetted and will be processed by the financial year-end deadline. c) Unspent funds, where items could not be delivered/projects could not be completed by 30 June 2021, will be rolled over to the 2021/22 financial year in the August 2021 adjustments budget.
Vote 2 - Corporate Services	(18 827)	-8.4%	The negative year-to-date variance reflects mainly on the following projects/programmes: 1. Various projects: Projects have reached practical completion; awaiting invoices. 2. Development of Goodwood Records Facility: The project was initially delayed due to limited site access. The contractor has since been appointed and has commenced on site. Construction contract has been signed. 3. Contract Management System Integration: The project is delayed due to the review of the development of the system as a result of changes in the business processes in the City, as well as key members testing positive for COVID-19. 4. IT Equipment - Additional FY21: Some items were delivered. The balance of the items could not be delivered by 30 June 2021 due to unavailability of stock.	1. The project manager is following up on the outstanding invoice for payment by the financial year-end deadline. 2 - 4. Balance of funds will be rolled over to 2021/22 financial year in the August 2021 adjustments budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 3 - Economic Opportunities & Asset Managemnt	(37 702)	-10.5%	The negative variance reflects on the following projects/ programmes: 1. Facilities Management - Facilities Upgrade Area 1 - CHQ Phase 1: Project is behind schedule due to protracted approval process of Tender 287Q/2019/20, which has now been awarded. 2. Fleet Management - FS Fleet Replacement FY21: Project delayed due to supplier constraints. 3. Property Management - CTICC 2 - Interface Structure: Project was initially delayed due to complex project pre-planning as well as material shortages resulting in under expenditure.	1. Orders placed for the chillers with anticipated delivery in the 2021/22 financial year. The balance of funds will be rolled over to the 2021/22 financial year in the August 2021 adjustments budget. 2. Funding for the vehicles that could not be delivered by 30 June 2021 will be rolled-over to the 2021/22 financial year in the August 2021 adjustments budget. 3. A portion of the project will be re-phased to the 2021/22 financial year in the August 2021 adjustments budget.
Vote 4 - Energy & Climate Change	(135 910)	-15.9%	1. MV System Infrastructure: Projects have been completed with final invoices being verified before being processed. 2. Paardevlei new switching station: Delays in delivery of the imported GIS switchgear and arrival of the installation engineer from Germany as a result of COVID-19 travel/import restrictions have resulted in delays in installation and OH Line tie-in work. 3. System Equipment replacement projects: Critical equipment, transformers and mini-subs could not be delivered by 30 June 2021, due to supplier constraints. 4. Prepayment Meter Replacement: Underspend as a result of material shortages. 5. Woodstock Switching Station - Switchgear Refurbishment: International travel restrictions have resulted in the contractor not being able to return to complete the installation of bay 8. 6. HV Substations- Tapchanger refurbishment: The tender was awarded and appeal phase completed. The subsequent change in ownership of the business to whom the tender was awarded has resulted in delays; awaiting legal vetting.	1. Invoices to be processed by financial year-end deadline. 2. A roll over to the 2021/22 financial year will be proposed in the August 2021 adjustments budget as some equipment was not delivered and installed by 30 June 2021. 3 – 6. A portion of the budget will be proposed for roll over to the 2021/22 financial year in the August 2021 adjustments budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 5 - Finance	(30 418)	-11.1%	CT Stadium - Suites: Project phase completed; awaiting final invoice.	The project manager is following up on the invoice. Savings will be realised.
Vote 6 - Human Settlements	(132 779)	-17.0%	1. Asset Management Programme completed; awaiting outstanding invoices. 2. Informal Settlements Upgrade FY21 project completed; awaiting final invoices. 3. Delays on various other projects due to, inter alia, the impact of the COVID-19 lockdown, community challenges, late appointment of contractors/consultants and outstanding statutory approvals.	1 - 2. The project manager is following up on outstanding invoices, which will be processed by year-end cut-off dates. 3. Committed funds to be rolled over to the 2021/22 financial year in the August 2021 adjustments budget.
Vote 7 - Office of the City Manager	(718)	-45.3%	Some items were delivered. The remainder of the items could not be delivered by 30 June 2021 due to unavailability of stock.	Balance of funds will be rolled over to the 2021/22 financial year in the August 2021 adjustments budget.
Vote 8 - Safety & Security	(54 714)	-14.2%	The negative year-to-date variance reflects on the following projects/programmes: 1. Fire equipment: The manufacturer was unable to secure components required for the equipment due to shortage of stock resulting in items not being able to be delivered by 30 June 2021. 2. Fire Vehicles Replacement, IT equipment, Replacement equipment and furniture: Some items were delivered, however, the balance could not be delivered by 30 June 2021 due to supplier constraints. 3. Property Improvement Metro Police: Project is delayed due to work that could not be completed as a result of the shortage of materials as well as electric work cables that could not be delivered, and less than anticipated billed hours by professional services providers.	Unspent balances, where items could not be delivered/projects could not be completed by 30 June 2021, will be rolled over to 2021/22 financial year in the August 2021 adjustments budget.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 9 - Spatial Planning & Environment	(35 008)	-26.2%	The negative variance is mainly attributable to: 1. Capacity constraints on tender 375C, which many projects are dependent on, especially the Nature Reserve Visitor Education Centres and Coastal Programmes. 2. The directive issued to cease work on tender 30C/2018/2019 and 339Q has delayed project progress on the Nature Reserve Visitor Education Centres Programme and the Strand Pavilion Ablutions Upgrade. 3. Delays at the Helderberg Nature Reserve, due to further structural foundation changes required as a result of the ground conditions as well as inclement weather, and the national shortage of steel. 4. Further development as well as capacity constraints on the E-Systems project and SAP enhancements project. 5. 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. 6. The report for the Joostenbergskloof land acquisition was approved by MayCo on 6 April 2021, however, an additional condition was added by the seller. This is in the process of being resolved but has resulted in delays in finalisation of the deed of sale.	Unspent commitments will be rolled over to the 2021/22 financial year in the August 2021 adjustments budget.
Vote 10 - Transport	(192 986)	-21.0%	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. Road Rehabilitation: Jakes Gerwel - N2 & N1: The commencement of this rehabilitation project was initially delayed with construction commencing on 18 January 2021. The revised cash flow provided by the contractor indicated a value at risk. The project manager tried to accelerate the programme but further unforeseen issues i.e. bitumen supply problems and material supply problems necessitated another reprogramming and further revisions to cash flows. 2. IRT - Jan Smuts: Project completed with invoice in the process of being vetted. 3. IRT Phase 2A - Morgenster Upgrade: The project achieved practical completion at the end June 2021. Final snags are being completed with the project manager vetting the invoice. 4. COVID-19 - Guard Rails & Fencing: Some work completed. Further implementation had to be halted as the tender reached its capacity with no further applications to be authorised.	1. Virement to be processed in order to maximise USDG spend. Balance of EFF funding to be proposed for roll over to the 2021/22 financial year in the August 2021 adjustments budget. 2. Invoice to be processed before 16 July 2021. Savings to be realised. 3. Invoice to be processed before 16 July 2021. 4. Balance of funds to be proposed for roll over to the 2021/22 financial year in the August 2021 adjustments budget.

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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	(20 187)	-30.1%	The negative year-to-date variance reflects on the following projects: 1. Bonteheuwel Town Centre Upgrade Building: Some work could not be completed due to tender-related issues. 2. Gugulethu Meat Market and Renovation of Sub Council 18: Tender 339Q is no longer available for utilisation and no alternate tender has been identified.	Remaining unspent commitments will be rolled over to the 2021/22 financial year in the August 2021 adjustments budget.
Vote 12 - Water & Waste	(548 206)	-18.0%	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	(58)	-39.3%	Project has been completed with minor savings realised.	-
Solid Waste Management	(169 725)	-26.1%	The negative year-to-date variance reflects on the following projects/programmes: 1. Vehicles - Replacement FY21: Delays in delivery linked to the impact of the COVID-19 pandemic in India and Italy. 2. Coastal Park - LFG Infrastructure - Beneficiation (Tender 143Q/2018/19): Work delayed due to additional information only being submitted in May 2021. 3. New Prince George Drop-off: Project delayed due to poor contractor performance. 4. Vissershok North - Design and develop Airspace: Tender 293Q/2019/20 for the construction phase is currently in the 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. Delays experienced at the laboratory. *Continued on next page.*	Unspent balances, where items could not be delivered/projects not completed by 30 June 2021, will be rolled over to 2021/22 financial year in the August 2021 adjustments budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Solid Waste Management	*See previous page*	*See previous page*	5. Coastal Park: Design and develop: Tender 61Q/2019/20 for construction is delayed, which resulted in the delivery of Geosynthetic Clay Liners (GCL) starting in April 2021. 6. 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 since been concluded. 7. ARTS - Material Recovery Facility/MBT: The environmental assessment practitioner has been appointed for completion of the environmental impact assessment process and the purchase order is in place. One appeal was received against the professional services tender 48C/2020/21 (Section 33) award and was dealt with by the Appeals authority. However, the appellant was not in agreement with the initial outcome and submitted a further objection, which was rejected. Further delays are as a result of the site being identified as a provincial heritage site.	*See previous page*
Water & Sanitation Management	(378 424)	-15.8%	The current variance includes R127 million, which is locked as contingencies. Invoices for work performed up until 30 June 2021are still being processed as part the financial year-end process. The remaining variance relates to delays flowing from appeals lodged on tenders, community resistance, items not delivered on time etc.	Unspent commitments will be rolled over to the 2021/22 financial year in the August 2021 adjustments budget.

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	(160 590)	-1.6%	Immaterial variance.	-
Service charges	1 625 668	8.9%	More service related revenue received than anticipated.	No corrective action required.
Other revenue	1 310 141	33.0%	Other revenue received includes receipts not yet categorised.	No corrective action required.
Government - operating	(210 612)	-3.4%	Less operational grant income received than anticipated.	No corrective action required.
Government - capital	(419 094)	-22.4%	Less capital grant income received than anticipated.	No corrective action required.
Interest	(38 080)	-3.9%	Immaterial variance.	-
Dividends	–	-		
Payments				
Suppliers and employees	(239 904)	0.6%	Immaterial variance.	-
Finance charges	(21 836)	2.9%	Immaterial variance.	-
Transfers and Grants	–	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(2 369 173)**	**-65.3%**		
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	(0)	-		
Payments				
Capital assets	(579 291)	8.7%	Slower cash outflow than originally anticipated.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(579 291)**	**8.7%**		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	–	-		
Borrowing long term/refinancing	–	-		
Increase (decrease) in consumer deposits	–	-		
Payments				
Repayment of borrowing	(0)	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(0)**	**-**		

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%	2.8%	2.7%
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%	23.2%	28.4%
Gearing	Long Term Borrowing/ Funds & Reserves	121.9%	214.2%	132.7%	134.6%	132.7%
Liquidity						
Current Ratio	Current assets/current liabilities	2.00	1.71	1.63	2.08	1.63
Liquidity Ratio	Monetary Assets/Current Liabilities	1.21	0.73	0.74	1.45	0.74
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.4%	19.7%	20.9%	10.9%	21.0%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	30.1%	36.0%	34.7%	33.1%	33.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.8%	8.6%	1.8%	2.3%

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	303 587	83 921	49 543	55 118	64 140	37 426	269 656	1 391 732	2 255 124	1 818 072	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	676 394	52 723	15 708	42 092	28 689	10 765	76 094	259 279	1 161 743	416 918	–	–
Receivables from Non-exchange Transactions - Property Rates	720 989	168 299	69 053	82 139	103 681	67 033	304 264	837 654	2 353 112	1 394 771	–	–
Receivables from Exchange Transactions - Waste Water	149 804	40 825	22 956	24 495	29 335	16 082	114 224	502 213	899 933	686 349	–	–
Receivables from Exchange Transactions - Waste Management	98 242	27 003	13 692	18 009	19 774	11 688	83 649	386 621	658 678	519 741	–	–
Receivables from Exchange Transactions - Property Rental Debtors	62 346	13 439	13 328	201	25 602	12 545	58 769	583 974	770 203	681 091	–	–
Interest on Arrear Debtor Accounts	34 105	181	207	150	206	2 358	1 455	19 100	57 762	23 269	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(69 993)	(44 795)	(28 688)	(23 159)	(19 087)	(9 579)	(75 499)	(119 847)	(390 647)	(247 172)	–	–
Total By Income Source	**1 975 475**	**341 595**	**155 799**	**199 044**	**252 338**	**148 318**	**832 612**	**3 860 726**	**7 765 908**	**5 293 039**	**–**	**–**
2019/20 - totals only	**2 509 432**	**491 410**	**399 947**	**345 404**	**267 938**	**150 093**	**946 243**	**4 698 722**	**9 809 188**	**6 408 400**	**–**	**–**
Debtors Age Analysis By Customer Group												
Organs of State	100 847	32 292	16 659	10 592	19 325	4 725	(8 549)	(5 774)	170 118	20 320	–	–
Commercial	1 052 611	113 677	51 279	85 556	78 791	56 392	210 656	303 423	1 952 382	734 817	–	–
Households	925 274	221 658	107 866	112 769	163 590	86 589	627 805	3 238 352	5 483 903	4 229 105	–	–
Other	(103 257)	(26 031)	(20 004)	(9 873)	(9 367)	612	2 701	324 725	159 505	308 798	–	–
Total By Customer Group	**1 975 475**	**341 595**	**155 799**	**199 044**	**252 338**	**148 318**	**832 612**	**3 860 726**	**7 765 908**	**5 293 039**	**–**	**–**

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	32 201	33	1	–	–	–	–	(2 499)	**29 736**	2 999 483
Auditor General	–	–	–	–	–	–	–	–	**–**	–
Other	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**32 201**	**33**	**1**	**–**	**–**	**–**	**–**	**(2 499)**	**29 736**	**2 999 483**

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	92	Fixed	3.92%	2021/07/02	30 000	97	–	–	30 097
ABSA Bank	100	Fixed	3.95%	2021/07/15	85 000	276	–	–	85 276
ABSA Bank	98	Fixed	3.95%	2021/07/15	35 000	114	–	–	35 114
ABSA Bank	97	Fixed	3.95%	2021/07/15	20 000	65	–	–	20 065
ABSA Bank	94	Fixed	3.95%	2021/07/15	50 000	162	–	–	50 162
ABSA Bank	87	Fixed	3.90%	2021/07/09	20 000	64	–	–	20 064
ABSA Bank	86	Fixed	3.90%	2021/07/09	20 000	64	–	–	20 064
ABSA Bank	92	Fixed	3.93%	2021/07/16	50 000	162	–	–	50 162
ABSA Bank	92	Fixed	3.93%	2021/07/16	15 000	48	–	–	15 048
ABSA Bank	90	Fixed	3.93%	2021/07/27	35 000	113	–	–	35 113
ABSA Bank	89	Fixed	3.93%	2021/07/27	30 000	97	–	–	30 097
ABSA Bank	79	Fixed	3.90%	2021/07/23	10 000	32	–	–	10 032
ABSA Bank	85	Fixed	3.90%	2021/07/30	60 000	192	–	–	60 192
ABSA Bank	80	Fixed	3.90%	2021/07/30	25 000	80	–	–	25 080
ABSA Bank	74	Fixed	3.90%	2021/07/30	20 000	64	–	–	20 064
ABSA Bank	65	Fixed	3.86%	2021/07/23	15 000	48	–	–	15 048
ABSA Bank	64	Fixed	3.86%	2021/07/23	25 000	79	–	–	25 079
ABSA Bank	39	Fixed	3.75%	2021/07/02	45 000	139	–	–	45 139
ABSA Bank	45	Fixed	3.80%	2021/07/09	20 000	62	–	–	20 062
ABSA Bank	50	Fixed	3.80%	2021/07/15	30 000	94	–	–	30 094
ABSA Bank	46	Fixed	3.80%	2021/07/16	55 000	172	–	–	55 172
ABSA Bank	46	Fixed	3.80%	2021/07/16	40 000	125	–	–	40 125
ABSA Bank	92	Fixed	3.93%	2021/07/27	20 000	65	–	–	20 065
ABSA Bank	63	Fixed	3.85%	2021/08/06	30 000	85	–	–	30 085
ABSA Bank	66	Fixed	3.85%	2021/08/13	45 000	109	–	–	45 109
ABSA Bank	65	Fixed	3.85%	2021/08/13	20 000	46	–	–	20 046
ABSA Bank	64	Fixed	3.85%	2021/08/13	15 000	33	–	–	15 033
ABSA Bank	62	Fixed	3.85%	2021/08/16	70 000	118	–	–	70 118
ABSA Bank	28	Fixed	3.70%	2021/07/15	35 000	50	–	–	35 050
ABSA Bank	46	Fixed	3.85%	2021/08/06	45 000	47	–	–	45 047
ABSA Bank	52	Fixed	3.85%	2021/08/13	15 000	14	–	–	15 014
ABSA Bank	45	Fixed	3.80%	2021/08/13	25 000	5	–	–	25 005
ABSA Bank	44	Fixed	3.80%	2021/08/13	25 000	3	–	–	25 003
ABSA Bank	44	Fixed	3.80%	2021/08/13	30 000	3	–	–	30 003
ABSA Bank	44	Fixed	3.80%	2021/08/13	20 000	2	–	–	20 002
ABSA Bank	44	Fixed	3.80%	2021/08/13	10 000	1	–	–	10 001
ABSA Bank	44	Fixed	3.80%	2021/08/13	20 000	2	–	–	20 002

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	92	Fixed	4.15%	2021/07/02	70 000	239	–	–	70 239
Firstrand	100	Fixed	4.23%	2021/07/15	80 000	278	–	–	80 278
Firstrand	98	Fixed	4.20%	2021/07/15	35 000	121	–	–	35 121
Firstrand	94	Fixed	4.16%	2021/07/15	30 000	103	–	–	30 103
Firstrand	87	Fixed	4.13%	2021/07/09	20 000	68	–	–	20 068
Firstrand	86	Fixed	4.12%	2021/07/09	20 000	68	–	–	20 068
Firstrand	92	Fixed	4.14%	2021/07/16	15 000	51	–	–	15 051
Firstrand	92	Fixed	4.14%	2021/07/16	25 000	85	–	–	25 085
Firstrand	92	Fixed	4.14%	2021/07/16	25 000	85	–	–	25 085
Firstrand	92	Fixed	4.13%	2021/07/27	20 000	68	–	–	20 068
Firstrand	92	Fixed	4.13%	2021/07/27	20 000	68	–	–	20 068
Firstrand	90	Fixed	4.12%	2021/07/27	30 000	102	–	–	30 102
Firstrand	89	Fixed	4.12%	2021/07/27	30 000	102	–	–	30 102
Firstrand	88	Fixed	4.12%	2021/07/27	30 000	102	–	–	30 102
Firstrand	79	Fixed	4.09%	2021/07/23	100 000	336	–	–	100 336
Firstrand	85	Fixed	4.11%	2021/07/30	25 000	84	–	–	25 084
Firstrand	80	Fixed	4.09%	2021/07/30	25 000	84	–	–	25 084
Firstrand	74	Fixed	4.10%	2021/07/30	35 000	118	–	–	35 118
Firstrand	65	Fixed	4.07%	2021/07/23	25 000	84	–	–	25 084
Firstrand	64	Fixed	4.07%	2021/07/23	30 000	100	–	–	30 100
Firstrand	39	Fixed	4.00%	2021/07/02	35 000	115	–	–	35 115
Firstrand	45	Fixed	4.02%	2021/07/09	20 000	66	–	–	20 066
Firstrand	50	Fixed	4.04%	2021/07/15	30 000	100	–	–	30 100
Firstrand	63	Fixed	4.07%	2021/08/06	30 000	90	–	–	30 090
Firstrand	66	Fixed	4.09%	2021/08/13	45 000	116	–	–	45 116
Firstrand	65	Fixed	4.08%	2021/08/13	20 000	49	–	–	20 049
Firstrand	64	Fixed	4.08%	2021/08/13	15 000	35	–	–	15 035
Firstrand	63	Fixed	4.08%	2021/08/16	65 000	124	–	–	65 124
Firstrand	62	Fixed	4.08%	2021/08/16	85 000	152	–	–	85 152
Firstrand	28	Fixed	3.80%	2021/07/15	30 000	44	–	–	30 044
Firstrand	52	Fixed	4.06%	2021/08/13	15 000	15	–	–	15 015
Firstrand	45	Fixed	4.03%	2021/08/13	25 000	6	–	–	25 006
Firstrand	44	Fixed	4.02%	2021/08/13	10 000	1	–	–	10 001
Firstrand	44	Fixed	4.02%	2021/08/13	30 000	3	–	–	30 003
Firstrand	44	Fixed	4.02%	2021/08/13	15 000	2	–	–	15 002
Firstrand	44	Fixed	4.02%	2021/08/13	20 000	2	–	–	20 002
Firstrand	44	Fixed	4.02%	2021/08/13	15 000	2	–	–	15 002
Investec Bank	100	Fixed	3.90%	2021/07/15	30 000	96	–	–	30 096
Investec Bank	98	Fixed	3.90%	2021/07/15	15 000	48	–	–	15 048
Investec Bank	97	Fixed	3.90%	2021/07/15	15 000	48	–	–	15 048
Investec Bank	94	Fixed	3.90%	2021/07/15	15 000	48	–	–	15 048
Investec Bank	87	Fixed	3.90%	2021/07/09	10 000	32	–	–	10 032
Investec Bank	89	Fixed	3.90%	2021/07/27	20 000	64	–	–	20 064
Investec Bank	85	Fixed	3.90%	2021/07/30	15 000	48	–	–	15 048
Investec Bank	80	Fixed	3.85%	2021/07/30	10 000	32	–	–	10 032
Investec Bank	74	Fixed	3.80%	2021/07/30	40 000	125	–	–	40 125
Investec Bank	65	Fixed	3.75%	2021/07/23	10 000	31	–	–	10 031
Investec Bank	64	Fixed	3.75%	2021/07/23	10 000	31	–	–	10 031
Investec Bank	39	Fixed	3.65%	2021/07/02	15 000	45	–	–	15 045
Investec Bank	45	Fixed	3.70%	2021/07/09	10 000	30	–	–	10 030
Investec Bank	50	Fixed	3.70%	2021/07/15	10 000	30	–	–	10 030
Investec Bank	46	Fixed	3.65%	2021/07/16	30 000	90	–	–	30 090
Investec Bank	63	Fixed	3.75%	2021/08/06	10 000	28	–	–	10 028
Investec Bank	66	Fixed	3.75%	2021/08/13	20 000	47	–	–	20 047
Investec Bank	65	Fixed	3.75%	2021/08/13	10 000	23	–	–	10 023
Investec Bank	62	Fixed	4.08%	2021/08/16	50 000	89	–	–	50 089
Investec Bank	28	Fixed	3.60%	2021/07/15	10 000	14	–	–	10 014

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	46	Fixed	3.70%	2021/08/06	60 000	61	–	–	60 061
Investec Bank	52	Fixed	3.78%	2021/08/13	15 000	14	–	–	15 014
Investec Bank	45	Fixed	3.65%	2021/08/13	10 000	2	–	–	10 002
Investec Bank	44	Fixed	3.70%	2021/08/13	15 000	2	–	–	15 002
Investec Bank	44	Fixed	3.70%	2021/08/13	15 000	2	–	–	15 002
Investec Bank	44	Fixed	3.70%	2021/08/13	10 000	1	–	–	10 001
Nedbank	92	Fixed	3.75%	2021/07/02	55 000	170	–	–	55 170
Nedbank	92	Fixed	3.75%	2021/07/02	60 000	185	–	–	60 185
Nedbank	92	Fixed	3.75%	2021/07/02	60 000	185	–	–	60 185
Nedbank	100	Fixed	3.80%	2021/07/15	75 000	234	–	–	75 234
Nedbank	98	Fixed	3.80%	2021/07/15	50 000	156	–	–	50 156
Nedbank	97	Fixed	3.80%	2021/07/15	25 000	78	–	–	25 078
Nedbank	94	Fixed	3.80%	2021/07/15	25 000	78	–	–	25 078
Nedbank	87	Fixed	3.75%	2021/07/09	20 000	62	–	–	20 062
Nedbank	86	Fixed	3.75%	2021/07/09	20 000	62	–	–	20 062
Nedbank	92	Fixed	3.75%	2021/07/16	15 000	46	–	–	15 046
Nedbank	92	Fixed	3.75%	2021/07/16	20 000	62	–	–	20 062
Nedbank	92	Fixed	3.75%	2021/07/16	25 000	77	–	–	25 077
Nedbank	92	Fixed	3.75%	2021/07/27	95 000	293	–	–	95 293
Nedbank	428	Fixed	4.70%	2022/06/30	21 550	83	–	–	21 633
Nedbank	89	Fixed	3.84%	2021/07/27	40 000	126	–	–	40 126
Nedbank	426	Fixed	4.70%	2022/06/30	62 100	240	–	–	62 340
Nedbank	426	Fixed	4.70%	2022/06/30	13 900	54	–	–	13 954
Nedbank	426	Fixed	4.70%	2022/06/30	165	1	–	–	166
Nedbank	79	Fixed	3.75%	2021/07/23	35 000	108	–	–	35 108
Nedbank	65	Fixed	3.70%	2021/07/23	25 000	76	–	–	25 076
Nedbank	64	Fixed	3.70%	2021/07/23	25 000	76	–	–	25 076
Nedbank	39	Fixed	3.60%	2021/07/02	35 000	104	–	–	35 104
Nedbank	45	Fixed	3.65%	2021/07/09	20 000	60	–	–	20 060
Nedbank	50	Fixed	3.65%	2021/07/15	20 000	60	–	–	20 060
Nedbank	85	Fixed	3.75%	2021/07/30	15 000	46	–	–	15 046
Nedbank	80	Fixed	3.75%	2021/07/30	20 000	62	–	–	20 062
Nedbank	74	Fixed	3.75%	2021/07/30	15 000	46	–	–	15 046
Nedbank	63	Fixed	3.70%	2021/08/06	20 000	55	–	–	20 055
Nedbank	66	Fixed	3.70%	2021/08/13	40 000	93	–	–	40 093
Nedbank	65	Fixed	3.70%	2021/08/13	20 000	45	–	–	20 045
Nedbank	64	Fixed	3.70%	2021/08/13	10 000	21	–	–	10 021
Nedbank	62	Fixed	3.70%	2021/08/16	50 000	81	–	–	50 081
Nedbank	28	Fixed	3.50%	2021/07/15	25 000	34	–	–	25 034
Nedbank	46	Fixed	3.65%	2021/08/06	10 000	10	–	–	10 010
Nedbank	52	Fixed	3.70%	2021/08/13	20 000	18	–	–	20 018
Nedbank	45	Fixed	3.65%	2021/08/13	25 000	5	–	–	25 005
Nedbank	44	Fixed	3.65%	2021/08/13	10 000	1	–	–	10 001
Nedbank	44	Fixed	3.65%	2021/08/13	30 000	3	–	–	30 003
Nedbank	44	Fixed	3.65%	2021/08/13	10 000	1	–	–	10 001
Nedbank	44	Fixed	3.65%	2021/08/13	15 000	2	–	–	15 002
Nedbank	44	Fixed	3.65%	2021/08/13	15 000	2	–	–	15 002
Nedbank	365	Fixed	4.65%	2022/06/30	715	0	–	–	715
Nedbank	365	Fixed	4.65%	2022/06/30	590	0	–	–	590
Nedbank	365	Fixed	4.65%	2022/06/30	290	0	–	–	290
Nedbank	365	Fixed	4.65%	2022/06/30	1 479	0	–	–	1 479
Standard Bank	100	Fixed	3.90%	2021/07/15	80 000	256	–	–	80 256
Standard Bank	98	Fixed	3.86%	2021/07/15	60 000	190	–	–	60 190
Standard Bank	97	Fixed	3.86%	2021/07/15	30 000	95	–	–	30 095
Standard Bank	94	Fixed	3.84%	2021/07/15	60 000	189	–	–	60 189
Standard Bank	87	Fixed	3.81%	2021/07/09	30 000	94	–	–	30 094
Standard Bank	86	Fixed	3.81%	2021/07/09	20 000	63	–	–	20 063
Standard Bank	92	Fixed	3.86%	2021/07/27	25 000	79	–	–	25 079
Standard Bank	92	Fixed	3.86%	2021/07/27	20 000	63	–	–	20 063
Standard Bank	90	Fixed	3.85%	2021/07/27	30 000	95	–	–	30 095
Standard Bank	89	Fixed	3.75%	2021/07/27	30 000	92	–	–	30 092

Table continues on next page.

City of Cape Town: FMR - Annexure A (June 2021 – Provisional Results)

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	79	Fixed	3.81%	2021/07/23	35 000	110	–	–	35 110
Standard Bank	85	Fixed	3.82%	2021/07/30	50 000	157	–	–	50 157
Standard Bank	80	Fixed	3.80%	2021/07/30	35 000	109	–	–	35 109
Standard Bank	74	Fixed	3.78%	2021/07/30	60 000	186	–	–	60 186
Standard Bank	65	Fixed	3.76%	2021/07/23	25 000	77	–	–	25 077
Standard Bank	64	Fixed	3.76%	2021/07/23	30 000	93	–	–	30 093
Standard Bank	39	Fixed	3.71%	2021/07/02	40 000	122	–	–	40 122
Standard Bank	45	Fixed	3.75%	2021/07/09	25 000	77	–	–	25 077
Standard Bank	50	Fixed	3.75%	2021/07/15	30 000	92	–	–	30 092
Standard Bank	46	Fixed	3.75%	2021/07/16	40 000	123	–	–	40 123
Standard Bank	63	Fixed	3.78%	2021/08/06	30 000	84	–	–	30 084
Standard Bank	63	Fixed	3.78%	2021/08/06	20 000	56	–	–	20 056
Standard Bank	60	Fixed	3.77%	2021/08/06	15 000	37	–	–	15 037
Standard Bank	66	Fixed	3.78%	2021/08/13	35 000	83	–	–	35 083
Standard Bank	65	Fixed	3.78%	2021/08/13	25 000	57	–	–	25 057
Standard Bank	64	Fixed	3.79%	2021/08/13	15 000	33	–	–	15 033
Standard Bank	63	Fixed	3.78%	2021/08/16	20 000	35	–	–	20 035
Standard Bank	62	Fixed	3.78%	2021/08/16	80 000	133	–	–	80 133
Standard Bank	28	Fixed	3.73%	2021/07/15	35 000	50	–	–	35 050
Standard Bank	46	Fixed	3.77%	2021/08/06	65 000	67	–	–	65 067
Standard Bank	52	Fixed	3.78%	2021/08/13	25 000	23	–	–	25 023
Standard Bank	45	Fixed	3.70%	2021/08/13	30 000	6	–	–	30 006
Standard Bank	44	Fixed	3.70%	2021/08/13	50 000	5	–	–	50 005
Standard Bank	44	Fixed	3.70%	2021/08/13	10 000	1	–	–	10 001
Standard Bank	44	Fixed	3.70%	2021/08/13	15 000	2	–	–	15 002
Standard Bank	44	Fixed	3.70%	2021/08/13	15 000	2	–	–	15 002
Standard Bank	44	Fixed	3.70%	2021/08/13	20 000	2	–	–	20 002
ABSA Bank	-	Call deposit	3.50%	-	466 976	1 403	(100 000)	110 000	478 379
Firstrand Bank	-	Call deposit	3.35%	-	305 813	934	(65 813)	105 000	345 934
Investec Bank	-	Call deposit	3.35%	-	155 424	471	(40 424)	50 000	165 471
Nedbank	-	Call deposit	3.35%	-	185 497	568	(55 496)	85 000	215 569
Standard Bank	-	Call deposit	3.50%	-	441 237	1 251	(146 237)	130 000	426 251
Nedbank current account	-	Current account	3.30%	-	175 269	288	–	14 286	189 842
Fund Managers	-	-	-	-	7 049 312	25 249	–	–	7 074 561
Liberty, RMB and Nedbank sinking fund	-	-	-	-	3 044 788	25 680	–	–	3 070 468
Cash in transit	-	-	-	-	4 193	–	–	873	5 066
CTICC	-	-	-	-	307 442	–	–	–	307 442
ABSA IRT Bank account	-	-	-	-	22 134	–	(16 552)	–	5 581
COID	-	-	-	-	52 758	(51)	–	–	52 707
TOTAL INVESTMENTS AND INTEREST					**17 501 633**	**–**	**(424 524)**	**495 158**	**17 641 579**

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**	**717 558**	**1 087 103**	**(369 545)**	**-34.0%**	**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	179 225	366 153	(186 929)	-51.1%	366 153
Energy Efficiency and Demand Side Management Grant	640	950	825	770	825	(55)	-6.6%	825
Dept. of Environ Affairs and Tourism	276	11 219	4 658	1 388	4 658	(3 270)	-70.2%	4 658
Expanded Public Works Programme	24 146	43 566	51 208	41 661	51 208	(9 547)	-18.6%	51 208
Integrated City Development Grant	2 664	14 904	31 087	14 685	31 087	(16 401)	-52.8%	31 087
Public Transport Infrastructure & Systems Grant	9 822	120 202	44 170	23 383	44 170	(20 787)	-47.1%	44 170
Infrastructure Skills Development	10 963	11 000	9 869	8 289	9 869	(1 580)	-16.0%	9 869
Public Transport Network Grant	468 257	608 396	484 193	408 571	484 193	(75 623)	-15.6%	484 193
Neighboorhood Development Partnership Grant	–	6 900	5 934	481	5 934	(5 453)	-91.9%	5 934
Informal Settlements Upgrading Partnership Grant	–	45 427	43 139	9 493	43 139	(33 645)	-78.0%	43 139
National Skills Fund	–	50 320	25 460	16 061	25 460	(9 399)	-36.9%	25 460
National Treasury General Budget Support	–	19 595	19 408	12 551	19 408	(6 856)	-35.3%	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**	**1 018 298**	**1 527 659**	**(509 361)**	**-33.3%**	**1 527 659**
Cultural Affairs and Sport - Provincial Library Services	47 110	49 192	50 729	50 634	50 729	(95)	-0.2%	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	1 073	5 374	(4 301)	-80.0%	5 374
Human Settlements - Human Settlement Development Grant	390 687	266 999	357 627	255 884	357 627	(101 743)	-28.4%	357 627
Health - TB	30 666	81 085	32 138	32 138	32 138	–	-	32 138
Health - ARV	257 047	273 756	278 156	278 156	278 156	–	-	278 156
Health - Nutrition	5 373	6 548	6 548	5 551	6 548	(997)	-15.2%	6 548
Health - Vaccines	98 845	91 661	112 115	112 115	112 115	–	-	112 115
Comprehensive Health	–	173 489	201 982	–	201 982	(201 982)	-100.0%	201 982
LEAP	79 568	417 000	431 029	250 592	431 029	(180 437)	-41.9%	431 029
Transport and Public Works - Provision for persons with special needs	11 150	10 000	10 102	10 102	10 102	–	-	10 102
Economic Development and Tourism: Public Access Centres TSLE	–	12 689	3 590	3 513	3 590	(77)	-2.2%	3 590
Community Safety - Law Enforcement Auxiliary Services	4 207	4 388	4 917	3 450	4 917	(1 467)	-29.8%	4 917
Community Development Workers	451	1 034	2 618	972	2 618	(1 646)	-62.9%	2 618
Human Settlements -Informal Settlements	927	–	1 102	1 019	1 102	(82)	-7.5%	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	–	14 000	(14 000)	-100.0%	14 000
Establishment and Support K9 unit	4 258	2 530	3 207	1 968	3 207	(1 239)	-38.6%	3 207
Municipal accreditation and capacity building grant	11 897	7 500	10 325	9 051	10 325	(1 274)	-12.3%	10 325
Human Settlements- Eradication of registration backlog	421	–	1 800	1 780	1 800	(19)	-1.1%	1 800
Other grant providers:	**24 450**	**34 805**	**10 409**	**6 965**	**10 409**	**(3 444)**	**-33.1%**	**10 409**
CID	8 069	3 586	5 272	3 108	5 272	(2 164)	-41.0%	5 272
Bergvliet High Part-time Trfc Attendant	36	50	–	–	–	–	-	–
Integrated Public Transport Network	12 343	15 400	1 500	1 428	1 500	(72)	-4.8%	1 500
KFW- Technical Assistance (GDB)	–	15 000	–	–	–	–	-	–
Orio - IRT Phase 2	–	770	770	–	770	(770)	-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	50	50	(0)	-	50
Westcott Primary School - Traffic Attendant	36	–	50	50	50	(0)	-	50
V & A Trafiic Officer	778	–	949	854	949	(95)	-10.0%	949
Medicins SANS Fronteries	119	–	–	–	–	–	-	–
University of Connecticut	2	–	71	52	71	(18)	-26.1%	71
The Cape Academy for MST	–	–	54	54	54	–	-	54
Forres Prep School	–	–	24	24	24	–	-	24
CCID - Traffic Wardens	–	–	958	759	958	(200)	-20.8%	958
Century City	–	–	618	618	618	–	-	618
Total operating expenditure of Transfers and Grants:	**1 725 157**	**8 203 696**	**8 729 733**	**1 742 821**	**2 625 171**	**(882 349)**	**-33.61%**	**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**	**1 475 428**	**1 730 291**	**(254 863)**	**-14.7%**	**1 629 122**
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	8 069	8 175	(106)	-1.3%	8 175
National Treasury: Expanded Public Works Programme	–	1 206	1 342	1 165	1 342	(177)	-13.2%	1 165
National Treasury: Integrated City Development Grant	–	53 040	45 169	30 924	45 169	(14 245)	-31.5%	43 620
National Treasury: Infrastructure Skills Development Grant	–	–	1 000	863	1 000	(137)	-13.7%	863
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	–	291 515	271 098	234 775	271 098	(36 323)	-13.4%	268 067
National Treasury: Municipal Disaster Recovery Grant	–	–	–	(19)	–	(19)	-100.0%	–
National Treasury: Neighbourhood Development Partnership Grant	–	59 636	16 600	4 091	16 600	(12 509)	-75.4%	12 038
Transport: Public Transport Network Grant	–	336 578	266 578	223 117	266 578	(43 461)	-16.3%	241 906
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	–	1 045 000	318 270	271 176	318 270	(47 095)	-14.8%	296 274
National Treasury: Local Government Restructuring Grant	–	280	280	276	280	(4)	-1.4%	276
National Treasury: Urban Settlements Development Grant	–	1 007 028	801 779	700 997	801 779	(100 782)	-12.6%	756 738
National Government - Other: Previous years' Dora allocations	–	50	–	–	–	–	-	–
Provincial Government:	**–**	**12 446**	**13 616**	**12 722**	**13 616**	**(895)**	**-6.57%**	**13 504**
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	10 931	11 574	(643)	-5.6%	11 512
Economic Development and Tourism: Provide resources for the tourism safety law enforcement unit project	–	896	1 330	1 312	1 330	(18)	-1.3%	1 312
Cultural Affairs and Sport: Development of Sport and Recreation Facilities	–	1 000	–	–	–	–	-	–
Other grant providers:	**–**	**67 986**	**65 486**	**59 384**	**65 486**	**(6 102)**	**-9.3%**	**59 520**
Other: Other	–	67 986	65 486	59 384	65 486	(6 102)	-9.3%	59 520
Total capital expenditure of Transfers and Grants	**–**	**2 883 814**	**1 809 393**	**1 547 534**	**1 809 393**	**(261 859)**	**-14.5%**	**1 702 146**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**1 725 157**	**11 087 510**	**10 539 126**	**3 290 355**	**4 434 564**	**(1 144 209)**	**-25.8%**	**10 431 879**

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	143 109	154 911	(11 802)	-7.6%	154 911
Pension and UIF Contributions	5 100	6 358	6 358	5 175	6 358	(1 183)	-18.6%	6 358
Motor Vehicle Allowance	475	638	638	471	638	(167)	-26.2%	638
Cellphone Allowance	9 372	9 544	9 544	9 335	9 544	(210)	-2.2%	9 544
Other benefits and allowances	8 609	18 225	18 225	8 328	18 225	(9 897)	-54.3%	18 225
Sub Total - Councillors	**167 521**	**189 675**	**189 675**	**166 417**	**189 675**	**(23 258)**	**-12.3%**	**189 675**
% increase		**13.2%**	**13.2%**					**13.2%**
Senior Managers of the Municipality								
Basic Salaries and Wages	27 514	32 580	30 998	28 724	30 998	(2 273)	-7.33%	30 998
Pension and UIF Contributions	2 352	3 742	3 175	2 581	3 175	(593)	-18.69%	3 175
Medical Aid Contributions	150	185	185	163	185	(22)	-11.74%	185
Motor Vehicle Allowance	641	643	603	537	603	(66)	-10.97%	603
Cellphone Allowance	192	290	290	255	290	(35)	-12.05%	290
Other benefits and allowances	334	67	67	59	67	(8)	-12.52%	67
Payments in lieu of leave	–	–	–	–	–	–	-	–
Sub Total - Senior Managers of Municipality	**31 183**	**37 507**	**35 317**	**32 319**	**35 317**	**(2 998)**	**-8.5%**	**35 317**
% increase		**20.3%**	**13.3%**					**13.3%**
Other Municipal Staff								
Basic Salaries and Wages	9 010 509	10 771 328	10 190 446	9 687 963	10 190 446	(502 483)	-4.9%	10 190 446
Pension and UIF Contributions	1 394 775	1 751 417	1 583 430	1 506 668	1 583 430	(76 762)	-4.8%	1 583 430
Medical Aid Contributions	823 268	901 410	904 133	896 683	904 133	(7 450)	-0.8%	904 133
Overtime	763 953	698 138	833 418	868 174	833 418	34 756	4.2%	833 418
Motor Vehicle Allowance	209 435	248 056	248 152	211 615	248 152	(36 538)	-14.7%	248 152
Cellphone Allowance	22 764	26 834	33 214	36 816	33 214	3 602	10.8%	33 214
Housing Allowances	65 086	69 645	69 766	69 198	69 766	(568)	-0.8%	69 766
Other benefits and allowances	289 411	306 112	321 754	323 312	321 754	1 559	0.5%	321 754
Payments in lieu of leave	292 120	86 607	97 807	139 754	97 807	41 947	42.9%	97 807
Long service awards	73 555	49 434	47 109	2 117	47 109	(44 992)	-95.5%	47 109
Post-retirement benefit obligations	(176 418)	280 120	509 590	281 396	509 590	(228 194)	-44.78%	509 590
Sub Total - Other Municipal Staff	**12 768 458**	**15 189 101**	**14 838 818**	**14 023 696**	**14 838 818**	**(815 122)**	**-5.49%**	**14 838 818**
% increase		**19.0%**	**16.2%**					**16.2%**
Total Parent Municipality	**12 967 162**	**15 416 283**	**15 063 810**	**14 222 433**	**15 063 810**	**(841 378)**	**-5.6%**	**15 063 810**

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	(11 802)	-7.6%	The variance is due to unfilled vacancies and salary increases not yet announced by the National Minister of COGTA.	Filling of vacancies is ongoing.
Pension and UIF Contributions	(1 183)	-18.6%	Immaterial variance.	-
Medical Aid Contributions	–	-	-	-
Motor Vehicle Allowance	(167)	-26.2%	Immaterial variance.	-
Cellphone Allowance	(210)	-2.2%	Immaterial variance.	-
Housing Allowances	–	-	-	-
Other benefits and allowances	(9 897)	-54.3%	The variance is due to reduced travelling expenditure as a result of the COVID-19 pandemic.	-
Senior Managers of the Municipality				
Basic Salaries and Wages	(2 273)	-7.3%	The variance is due to unfilled vacancies.	Filling of vacancies is ongoing.
Pension and UIF Contributions	(593)	-18.7%	Immaterial variance.	-
Medical Aid Contributions	(22)	-11.7%	Immaterial variance.	-
Motor Vehicle Allowance	(66)	-11.0%	Immaterial variance.	-
Cellphone Allowance	(35)	-12.1%	Immaterial variance.	-
Other benefits and allowances	(8)	-12.5%	Immaterial variance.	-
Payments in lieu of leave	–	-	Immaterial variance.	-
Other Municipal Staff				
Basic Salaries and Wages	(502 483)	-4.9%	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; and 4. The temporary hold placed on vacancies in the City.	The City had 3088 vacancies as at 30 June 2021; 3109 positions were filled (1021 internal, 888 external, 1200 rehired) with 2092 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	(76 762)	-4.8%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.
Medical Aid Contributions	(7 450)	-0.8%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.
Overtime	34 756	4.2%	The variance is a combination of over/under expenditure mainly on: 1. Safety & Security (over), as a result of an increase in land invasions as well as other public protest that required staff to be deployed on an overtime basis to assist with safeguarding property and protecting human lives; 2. Water & Waste (over), due to a backlog in vehicle breakdown resulting in staff working additional hours; and 3. Energy & Climate Change (under), due to the award of the First Line Response tender resulting in functions previously performed by internal staff being outsourced.	Strict measures have been put in place to prevent the misuse of overtime i.e. limitations have been set on the number of hours operational staff can claim for overtime per month. Once-off savings will be identified from savings realised in vacancies to cater for the overspending. Virements from savings at year-end to be implemented in order to address any over expenditure.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Motor Vehicle Allowance	(36 538)	-14.7%	The variance is mainly due to the turnaround time in filling vacancies, the internal filling of vacancies, and the impact of the prevailing pandemic on working arrangements.	Filling of vacancies is ongoing.
Cellphone Allowance	3 602	10.8%	The variance is due to an increase in cell phone allowances to qualifying employees, and due to more staff working remotely.	Virements to be implemented to address the over expenditure.
Housing Allowances	(568)	-0.8%	Immaterial variance.	-
Other benefits and allowances	1 559	0.5%	The variance reflects mainly on standby allowances within the Safety & Security directorate, due to an increase in the number of officials required to be on standby as a result of promotions, and recruits that have become permanent.	Virements to be implemented to address the over expenditure.
Payments in lieu of leave	41 947	42.9%	The variance is mainly due to once off payments in lieu of leave to employees who retire/resign, which is difficult to plan accurately per monthly cycles. A portion of the variance relates to the pay-out of leave conversion of long service awards, which must be still be reposted.	The expenditure relating to the leave pay out of long service awards will be reposted to the correct GL account before year-end closure.
Long service awards	(44 992)	-95.5%	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	(228 194)	-44.8%	The variance is due to fluctuations of qualifying retired employees for continued medical aid.	Year-end transactions is in progress.

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 Outcome	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	688 941	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	1 221 463	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	282 843	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	149 925	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	85 282	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	77 311	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	86 093	979 768	879 886	912 359
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	21 676	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	39 742	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	211 038	6 203 808	5 603 846	6 050 145
Other revenue	249 850	874 120	204 230	422 781	186 916	895 177	67 858	100 782	900 143	211 686	85 376	264 756	3 264 252	3 719 313	4 084 558
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**	**3 129 071**	**39 630 276**	**44 069 769**	**47 815 437**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	737 174	–	78 054	–	–	145 788	–	–	493 879	–	–	–	1 873 990	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	67 161	92 349
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	54 000	52 490	55 120
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	4 528 192	5 000 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	(13 344)	20 181	21 109
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	963	307	307
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	(262 475)	(168 578)	(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**	**3 129 071**	**41 348 895**	**51 942 367**	**56 084 282**

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 Outcome	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	1 172 099	14 598 131	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	13 158	189 675	201 018	213 099
Interest paid	38 165	–	148 552	–	47 374	135 936	35 598	–	145 663	–	44 876	135 314	753 329	977 345	1 470 857
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	765 565	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	33 653	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	1 028 979	12 631 286	12 148 646	12 869 556
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**	**3 148 768**	**38 165 953**	**40 928 705**	**44 472 406**
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	910 031	6 661 838	7 818 308	8 650 883
Repayment of borrowing	50 000	–	79 481	–	42 933	13 333	50 000	–	79 481	–	42 933	13 333	371 495	538 161	1 858 161
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**	**4 072 132**	**45 199 286**	**49 285 174**	**54 981 450**
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)**	**(943 061)**	**(3 850 391)**	**2 657 193**	**1 102 832**
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	5 516 178	8 173 371
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	8 935 178	5 516 178	8 173 371	9 276 203

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	160 209	165 244	160 209	(5 035)	-3.1%	1.7%
August	259 051	457 617	358 529	630 723	518 738	(111 985)	-21.6%	6.6%
September	392 033	490 663	389 851	1 157 103	908 589	(248 515)	-27.4%	12.0%
October	494 572	545 619	355 836	1 683 227	1 264 425	(418 803)	-33.1%	17.5%
November	582 632	579 300	565 741	2 280 913	1 830 166	(450 746)	-24.6%	23.7%
December	710 978	589 830	529 150	2 907 891	2 359 316	(548 575)	-23.3%	30.3%
January	278 409	398 861	675 672	3 069 120	3 034 988	(34 132)	-1.1%	32.0%
February	423 865	702 564	675 437	3 473 455	3 710 425	236 970	6.4%	36.2%
March	661 884	1 036 112	672 138	4 034 984	4 382 563	347 579	7.9%	42.0%
April	364 706	852 874	670 846	4 502 034	5 053 410	551 376	10.9%	46.9%
May	298 158	937 782	739 061	5 035 511	5 792 470	756 959	13.1%	52.4%
June	1 473 225	2 855 055	1 583 426	6 068 037	7 375 897	1 307 860	17.7%	63.2%
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**	**2 435 341**	**1 956 191**	**2 435 341**	**(479 150)**	**-19.7%**	**2 179 020**
Roads Infrastructure	509 029	1 422 501	550 591	451 627	550 591	(98 964)	-18.0%	499 990
Roads	*509 029*	*1 422 501*	*550 591*	*451 627*	*550 591*	*(98 964)*	*-18.0%*	*499 990*
Storm water Infrastructure	129 716	144 887	122 885	106 372	122 885	(16 513)	-13.4%	117 638
Drainage Collection	*129 716*	*144 887*	*122 885*	*106 372*	*122 885*	*(16 513)*	*-13.4%*	*117 638*
Electrical Infrastructure	186 867	463 936	430 266	371 110	430 266	(59 156)	-13.7%	393 740
Power Plants	*–*	*3 000*	*–*	*–*	*–*	*–*	*-*	*–*
HV Substations	*149 153*	*399 936*	*367 874*	*317 576*	*367 874*	*(50 299)*	*-13.7%*	*339 129*
MV Networks	*5 205*	*–*	*–*	*(0)*	*–*	*(0)*	*-*	*–*
LV Networks	*32 509*	*61 000*	*62 392*	*53 535*	*62 392*	*(8 857)*	*-14.2%*	*54 611*
Water Supply Infrastructure	686 393	672 970	737 930	567 834	737 930	(170 096)	-23.1%	645 447
Reservoirs	*491 198*	*462 776*	*478 526*	*365 485*	*478 526*	*(113 042)*	*-23.6%*	*424 698*
Water Treatment Works	*6 752*	*5 200*	*–*	*(0)*	*–*	*(0)*	*-*	*–*
Bulk Mains	*20 862*	*51 165*	*50 000*	*36 433*	*50 000*	*(13 567)*	*-27.1%*	*45 394*
Distribution	*167 581*	*153 830*	*209 404*	*165 916*	*209 404*	*(43 488)*	*-20.8%*	*175 355*
Sanitation Infrastructure	160 537	403 632	298 166	249 998	298 166	(48 168)	-16.2%	263 023
Reticulation	*110 747*	*148 566*	*113 557*	*90 937*	*113 557*	*(22 620)*	*-19.9%*	*102 157*
Waste Water Treatment Works	*49 790*	*255 066*	*184 609*	*159 061*	*184 609*	*(25 548)*	*-13.8%*	*160 867*
Outfall Sewers	*–*	*–*	*–*	*–*	*–*	*–*	*-*	*–*
Solid Waste Infrastructure	60 885	400 302	259 391	175 769	259 391	(83 622)	-32.2%	223 101
Landfill Sites	*60 885*	*400 302*	*259 391*	*175 769*	*259 391*	*(83 622)*	*-32.2%*	*223 101*
Coastal Infrastructure	–	764	336	305	336	(31)	-9.1%	305
Promenades	*–*	*764*	*336*	*305*	*336*	*(31)*	*-9.1%*	*305*
Information and Communication Infrastructure	23 060	49 363	35 775	33 175	35 775	(2 600)	-7.3%	35 775
Data Centres	*23 060*	*49 363*	*35 775*	*33 175*	*35 775*	*(2 600)*	*-7.3%*	*35 775*
Community Assets	**206 170**	**227 789**	**238 110**	**215 353**	**238 110**	**(22 757)**	**-9.6%**	**223 054**
Community Facilities	205 512	226 754	236 335	214 586	236 335	(21 749)	-9.2%	222 288
Halls	*144*	*–*	*111*	*8*	*111*	*(103)*	*-92.83%*	*97*
Centres	*–*	*14*	*–*	*–*	*–*	*–*	*-*	*–*
Clinics/Care Centres	*12 374*	*39 856*	*17 537*	*15 376*	*17 537*	*(2 161)*	*-12.3%*	*17 370*
Fire/Ambulance Stations	*2 327*	*1 500*	*792*	*210*	*792*	*(581)*	*-73.4%*	*210*
Museums	*77*	*44*	*44*	*–*	*44*	*(44)*	*-100.0%*	*–*
Theatres	*51*	*–*	*69*	*56*	*69*	*(12)*	*-17.9%*	*56*
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*	*218*	*238*	*(20)*	*-8.4%*	*238*
Nature Reserves	*841*	*20 997*	*24 251*	*13 925*	*24 251*	*(10 326)*	*-42.6%*	*15 512*
Markets	*316*	*654*	*774*	*219*	*774*	*(555)*	*-71.6%*	*219*
Taxi Ranks/Bus Terminals	*176 333*	*155 636*	*189 564*	*181 697*	*189 564*	*(7 867)*	*-4.2%*	*185 704*
Sport and Recreation Facilities	658	1 035	1 775	767	1 775	(1 009)	-56.8%	767
Outdoor Facilities	*658*	*1 035*	*1 775*	*767*	*1 775*	*(1 009)*	*-56.8%*	*767*
Heritage assets	**–**	**30**	**30**	**12**	**30**	**(18)**	**-59.2%**	**12**
Works of Art	*–*	*30*	*30*	*12*	*30*	*(18)*	*-59.2%*	*12*
Other assets	**109 752**	**350 005**	**116 952**	**87 778**	**116 952**	**(29 174)**	**-24.9%**	**98 341**
Operational Buildings	102 237	312 591	99 370	70 923	99 370	(28 447)	-28.6%	81 285
Municipal Offices	*70 167*	*280 628*	*74 920*	*55 776*	*74 920*	*(19 144)*	*-25.6%*	*66 138*
Depots	*32 070*	*31 963*	*24 450*	*15 147*	*24 450*	*(9 303)*	*-38.0%*	*15 147*
Housing	7 515	37 414	17 582	16 855	17 582	(727)	-4.1%	17 056
Social Housing	*7 515*	*37 414*	*17 582*	*16 855*	*17 582*	*(727)*	*-4.1%*	*17 056*
Intangible Assets	**25 489**	**27 513**	**16 376**	**15 518**	**16 376**	**(858)**	**-5.2%**	**15 913**
Licences and Rights	25 489	27 513	16 376	15 518	16 376	(858)	-5.2%	15 913
Computer Software and Applications	*25 489*	*27 513*	*16 376*	*15 518*	*16 376*	*(858)*	*-5.2%*	*15 913*
Computer Equipment	**74 763**	**142 907**	**143 406**	**126 844**	**143 406**	**(16 563)**	**-11.5%**	**132 193**
Computer Equipment	74 763	142 907	143 406	126 844	143 406	(16 563)	-11.5%	132 193
Furniture and Office Equipment	**98 220**	**159 477**	**188 384**	**162 829**	**188 384**	**(25 554)**	**-13.6%**	**174 680**
Furniture and Office Equipment	98 220	159 477	188 384	162 829	188 384	(25 554)	-13.6%	174 680
Machinery and Equipment	**52 524**	**50 358**	**70 821**	**43 441**	**70 821**	**(27 379)**	**-38.7%**	**60 802**
Machinery and Equipment	52 524	50 358	70 821	43 441	70 821	(27 379)	-38.7%	60 802
Transport Assets	**207 284**	**124 713**	**73 429**	**71 278**	**73 429**	**(2 151)**	**-2.9%**	**71 308**
Transport Assets	207 284	124 713	73 429	71 278	73 429	(2 151)	-2.9%	71 308
Land	**38 644**	**33 000**	**21 162**	**7 896**	**21 162**	**(13 266)**	**-62.69%**	**11 248**
Land	38 644	33 000	21 162	7 896	21 162	(13 266)	-62.69%	11 248
Total Capital Expenditure on new assets	**2 569 335**	**4 674 148**	**3 304 010**	**2 687 140**	**3 304 010**	**(616 870)**	**-18.7%**	**2 966 571**

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**	**1 055 739**	**878 912**	**1 055 739**	**(176 827)**	**-16.7%**	**935 419**
Roads Infrastructure	116 938	172 641	136 738	99 308	136 738	(37 430)	-27.4%	110 187
Roads	*116 938*	*172 641*	*136 738*	*99 308*	*136 738*	*(37 430)*	*-27.4%*	*110 187*
Storm water Infrastructure	16 684	54 608	20 488	14 744	20 488	(5 743)	-28.03%	16 683
Drainage Collection	*16 684*	*54 608*	*20 488*	*14 744*	*20 488*	*(5 743)*	*-28.03%*	*16 683*
Electrical Infrastructure	271 821	430 377	293 276	249 515	293 276	(43 761)	-14.9%	255 889
HV Substations	*89 337*	*97 023*	*77 982*	*59 575*	*77 982*	*(18 408)*	*-23.6%*	*61 001*
MV Substations	*4 476*	*59 250*	*30 000*	*25 649*	*30 000*	*(4 351)*	*-14.5%*	*26 519*
MV Networks	*142 310*	*227 641*	*143 798*	*127 561*	*143 798*	*(16 237)*	*-11.3%*	*131 190*
LV Networks	*35 697*	*46 463*	*41 496*	*36 730*	*41 496*	*(4 766)*	*-11.5%*	*37 180*
Water Supply Infrastructure	214 005	297 000	303 590	254 440	303 590	(49 150)	-16.2%	269 384
Reservoirs	*197*	*–*	*–*	*–*	*–*	*–*	*-*	*–*
Bulk Mains	*48 822*	*73 000*	*90 590*	*87 629*	*90 590*	*(2 961)*	*-3.3%*	*89 264*
Distribution	*164 986*	*224 000*	*213 000*	*166 811*	*213 000*	*(46 189)*	*-21.7%*	*180 121*
Sanitation Infrastructure	188 287	383 301	295 978	255 690	295 978	(40 288)	-13.6%	277 669
Pump Station	*54 353*	*25 032*	*45 479*	*34 382*	*45 479*	*(11 097)*	*-24.4%*	*38 950*
Reticulation	*46 992*	*224 527*	*90 259*	*82 588*	*90 259*	*(7 671)*	*-8.5%*	*87 816*
Waste Water Treatment Works	*84 647*	*133 742*	*69 840*	*63 099*	*69 840*	*(6 741)*	*-9.7%*	*67 830*
Outfall Sewers	*2 296*	*–*	*90 400*	*75 621*	*90 400*	*(14 779)*	*-16.3%*	*83 072*
Solid Waste Infrastructure	189	–	–	–	–	–	-	–
Landfill Sites	*189*	*–*	*–*	*–*	*–*	*–*	*-*	*–*
Information and Communication Infrastructure	1 911	7 569	5 670	5 215	5 670	(455)	-8.0%	5 607
Data Centres	*1 911*	*7 569*	*5 670*	*5 215*	*5 670*	*(455)*	*-8.0%*	*5 607*
Community Assets	**8 320**	**33 648**	**42 733**	**32 170**	**42 733**	**(10 564)**	**-24.72%**	**37 772**
Community Facilities	8 320	31 748	38 833	28 458	38 833	(10 375)	-26.72%	33 889
Halls	*–*	*4 768*	*4 768*	*776*	*4 768*	*(3 992)*	*-83.7%*	*1 814*
Clinics/Care Centres	*–*	*5 000*	*734*	*652*	*734*	*(82)*	*-11.2%*	*652*
Public Open Space	*781*	*1 000*	*922*	*782*	*922*	*(140)*	*-15.2%*	*915*
Markets	*–*	*–*	*6 800*	*2 654*	*6 800*	*(4 146)*	*-61.0%*	*5 968*
Taxi Ranks/Bus Terminals	*7 538*	*20 980*	*25 609*	*23 594*	*25 609*	*(2 014)*	*-7.87%*	*24 540*
Sport and Recreation Facilities	–	1 900	3 900	3 711	3 900	(189)	-4.84%	3 883
Outdoor Facilities	*–*	*1 900*	*3 900*	*3 711*	*3 900*	*(189)*	*-4.84%*	*3 883*
Heritage assets	**988**	**1 257**	**902**	**597**	**902**	**(304)**	**-33.75%**	**597**
Monuments	988	1 257	902	597	902	(304)	-33.75%	597
Other assets	**138 715**	**178 651**	**142 193**	**86 067**	**142 193**	**(56 126)**	**-39.5%**	**134 066**
Operational Buildings	11 322	53 389	29 928	16 009	29 928	(13 918)	-46.5%	17 205
Municipal Offices	*8 423*	*50 705*	*28 183*	*14 964*	*28 183*	*(13 219)*	*-46.9%*	*15 475*
Laboratories	*199*	*345*	*255*	*215*	*255*	*(39)*	*-15.4%*	*255*
Depots	*2 700*	*2 339*	*1 490*	*829*	*1 490*	*(660)*	*-44.3%*	*1 475*
Housing	127 394	125 261	112 266	70 058	112 266	(42 208)	-37.6%	116 862
Social Housing	*127 394*	*125 261*	*112 266*	*70 058*	*112 266*	*(42 208)*	*-37.6%*	*116 862*
Intangible Assets	**6 491**	**9 000**	**9 478**	**9 106**	**9 478**	**(372)**	**-3.9%**	**9 476**
Licences and Rights	6 491	9 000	9 478	9 106	9 478	(372)	-3.9%	9 476
Computer Software and Applications	*6 491*	*9 000*	*9 478*	*9 106*	*9 478*	*(372)*	*-3.9%*	*9 476*
Computer Equipment	**120 529**	**111 499**	**141 492**	**132 350**	**141 492**	**(9 142)**	**-6.5%**	**134 897**
Computer Equipment	120 529	111 499	141 492	132 350	141 492	(9 142)	-6.5%	134 897
Furniture and Office Equipment	**37 381**	**27 827**	**30 708**	**16 301**	**30 708**	**(14 407)**	**-46.9%**	**18 126**
Furniture and Office Equipment	37 381	27 827	30 708	16 301	30 708	(14 407)	-46.9%	18 126
Machinery and Equipment	**5 474**	**67 398**	**22 244**	**16 774**	**22 244**	**(5 470)**	**-24.6%**	**17 004**
Machinery and Equipment	5 474	67 398	22 244	16 774	22 244	(5 470)	-24.6%	17 004
Transport Assets	**575 088**	**602 555**	**615 496**	**533 831**	**615 496**	**(81 665)**	**-13.27%**	**552 641**
Transport Assets	575 088	602 555	615 496	533 831	615 496	(81 665)	-13.27%	552 641
Total Capital Expenditure on renewal of existing assets	**1 702 820**	**2 377 329**	**2 060 987**	**1 706 109**	**2 060 987**	**(354 877)**	**-17.2%**	**1 839 998**

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**	**1 077 442**	**948 329**	**1 077 442**	**(129 113)**	**-12.0%**	**985 803**
Roads Infrastructure	257 828	199 613	163 828	122 897	163 828	(40 931)	-25.0%	139 402
Roads	*257 828*	*199 613*	*163 828*	*122 897*	*163 828*	*(40 931)*	*-25.0%*	*139 402*
Storm water Infrastructure	17 916	110 247	28 078	25 720	28 078	(2 358)	-8.4%	27 890
Drainage Collection	*17 916*	*110 247*	*28 078*	*25 720*	*28 078*	*(2 358)*	*-8.4%*	*27 890*
Electrical Infrastructure	23 364	25 578	6 580	5 371	6 580	(1 209)	-18.37%	5 461
HV Substations	*23 364*	*25 578*	*6 580*	*5 371*	*6 580*	*(1 209)*	*-18.37%*	*5 461*
Water Supply Infrastructure	68 466	65 746	59 449	52 943	59 449	(6 506)	-10.9%	57 961
Reservoirs	*12 127*	*7 685*	*4 954*	*4 518*	*4 954*	*(436)*	*-8.8%*	*4 518*
Distribution	*56 339*	*58 061*	*54 495*	*48 425*	*54 495*	*(6 071)*	*-11.1%*	*53 442*
Sanitation Infrastructure	646 914	930 149	733 310	680 055	733 310	(53 255)	-7.3%	681 964
Reticulation	*10 966*	*20 362*	*16 697*	*15 331*	*16 697*	*(1 366)*	*-8.2%*	*16 633*
Waste Water Treatment Works	*635 948*	*909 788*	*716 613*	*664 724*	*716 613*	*(51 889)*	*-7.2%*	*665 331*
Solid Waste Infrastructure	75 204	61 724	62 983	45 628	62 983	(17 355)	-27.6%	51 700
Landfill Sites	*75 204*	*61 724*	*62 983*	*45 628*	*62 983*	*(17 355)*	*-27.6%*	*51 700*
Coastal Infrastructure	1 222	28 580	8 973	6 485	8 973	(2 487)	-27.7%	7 198
Promenades	*1 222*	*28 580*	*8 973*	*6 485*	*8 973*	*(2 487)*	*-27.7%*	*7 198*
Information and Communication Infrastructure	*17 314*	*15 954*	*14 241*	*9 229*	*14 241*	*(5 012)*	*-35.2%*	*14 228*
Data Centres	*17 314*	*15 954*	*14 241*	*9 229*	*14 241*	*(5 012)*	*-35.2%*	*14 228*
Community Assets	**253 443**	**621 273**	**537 176**	**418 256**	**537 176**	**(118 920)**	**-22.1%**	**500 161**
Community Facilities	155 707	278 183	206 608	149 686	206 608	(56 922)	-27.6%	191 198
Halls	*9 443*	*35 600*	*15 829*	*8 120*	*15 829*	*(7 709)*	*-48.7%*	*12 608*
Centres	*14 413*	*21 271*	*15 239*	*11 770*	*15 239*	*(3 470)*	*-22.77%*	*12 554*
Clinics/Care Centres	*58 140*	*46 174*	*46 338*	*37 776*	*46 338*	*(8 562)*	*-18.5%*	*45 403*
Fire/Ambulance Stations	*707*	*–*	*1 856*	*1 837*	*1 856*	*(18)*	*-0.97%*	*1 837*
Museums	*–*	*4 200*	*3 115*	*225*	*3 115*	*(2 891)*	*-92.79%*	*2 862*
Theatres	*–*	*40*	*40*	*40*	*40*	*(0)*	*-0.76%*	*40*
Libraries	*7 396*	*8 650*	*7 143*	*6 411*	*7 143*	*(732)*	*-10.24%*	*7 143*
Cemeteries/Crematoria	*15 741*	*35 330*	*10 126*	*5 399*	*10 126*	*(4 727)*	*-46.7%*	*9 976*
Public Open Space	*30 628*	*76 194*	*64 419*	*47 469*	*64 419*	*(16 950)*	*-26.3%*	*61 136*
Nature Reserves	*2 140*	*6 024*	*3 648*	*2 211*	*3 648*	*(1 437)*	*-39.40%*	*2 265*
Public Ablution Facilities	*4 654*	*3 030*	*3 030*	*160*	*3 030*	*(2 870)*	*-94.73%*	*650*
Taxi Ranks/Bus Terminals	*12 444*	*41 669*	*35 826*	*28 269*	*35 826*	*(7 557)*	*-21.1%*	*34 724*
Sport and Recreation Facilities	97 737	343 091	330 568	268 570	330 568	(61 998)	-18.8%	308 962
Indoor Facilities	*10 790*	*37 678*	*23 195*	*8 968*	*23 195*	*(14 227)*	*-61.3%*	*22 219*
Outdoor Facilities	*86 947*	*305 413*	*307 373*	*259 601*	*307 373*	*(47 772)*	*-15.5%*	*286 743*
Heritage assets	**17**	**17 466**	**32 038**	**31 615**	**32 038**	**(423)**	**-1.32%**	**31 715**
Monuments	*17*	*17 466*	*32 038*	*31 615*	*32 038*	*(423)*	*-1.32%*	*31 715*
Other assets	**290 856**	**390 615**	**283 726**	**210 035**	**283 726**	**(73 691)**	**-26.0%**	**255 516**
Operational Buildings	240 895	381 565	268 294	205 866	268 294	(62 428)	-23.3%	242 316
Municipal Offices	*158 925*	*241 149*	*152 407*	*112 653*	*152 407*	*(39 754)*	*-26.1%*	*135 210*
Yards	*180*	*13 307*	*11 999*	*7 635*	*11 999*	*(4 364)*	*-36.4%*	*10 441*
Training Centres	*–*	*600*	*631*	*591*	*631*	*(40)*	*-6.4%*	*631*
Depots	*81 790*	*126 509*	*103 257*	*84 986*	*103 257*	*(18 270)*	*-17.7%*	*96 033*
Housing	49 961	9 050	15 432	4 169	15 432	(11 263)	-73.0%	13 200
Social Housing	*49 961*	*9 050*	*15 432*	*4 169*	*15 432*	*(11 263)*	*-73.0%*	*13 200*
Intangible Assets	**14 700**	**37 351**	**51 451**	**40 872**	**51 451**	**(10 578)**	**-20.6%**	**43 451**
Licences and Rights	14 700	37 351	51 451	40 872	51 451	(10 578)	-20.6%	43 451
Computer Software and Applications	*14 700*	*37 351*	*51 451*	*40 872*	*51 451*	*(10 578)*	*-20.6%*	*43 451*
Computer Equipment	**13 134**	**34 200**	**17 172**	**14 477**	**17 172**	**(2 695)**	**-15.69%**	**17 034**
Computer Equipment	*13 134*	*34 200*	*17 172*	*14 477*	*17 172*	*(2 695)*	*-15.69%*	*17 034*
Furniture and Office Equipment	**13 813**	**6 277**	**6 383**	**5 976**	**6 383**	**(407)**	**-6.38%**	**6 313**
Furniture and Office Equipment	*13 813*	*6 277*	*6 383*	*5 976*	*6 383*	*(407)*	*-6.38%*	*6 313*
Machinery and Equipment	**4 322**	**9 623**	**5 511**	**5 227**	**5 511**	**(284)**	**-5.16%**	**5 400**
Machinery and Equipment	*4 322*	*9 623*	*5 511*	*5 227*	*5 511*	*(284)*	*-5.16%*	*5 400*
Total Capital Expenditure on upgrading of existing assets	**1 698 513**	**2 554 397**	**2 010 900**	**1 674 788**	**2 010 900**	**(336 113)**	**-16.7%**	**1 845 394**

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**	**2 046 110**	**1 763 344**	**2 046 110**	**282 766**	**13.8%**	**2 046 110**
Roads Infrastructure	555 000	699 707	536 245	375 363	536 245	160 882	30.0%	536 245
Roads	*555 000*	*699 707*	*536 245*	*375 363*	*536 245*	*160 882*	*30.0%*	*536 245*
Storm water Infrastructure	–	–	–	–	–	–	-	–
Drainage Collection	–	–	–	–	–	–	-	–
Electrical Infrastructure	474 450	518 758	519 720	456 702	519 720	63 018	12.1%	519 720
Power Plants	*18 202*	*18 299*	*18 299*	*15 562*	*18 299*	*2 737*	*15.0%*	*18 299*
HV Substations	*35 903*	*28 350*	*28 915*	*32 162*	*28 915*	*(3 247)*	*-11.2%*	*28 915*
MV Substations	*293 643*	*335 065*	*336 219*	*305 449*	*336 219*	*30 770*	*9.2%*	*336 219*
LV Networks	*126 702*	*137 043*	*136 287*	*103 529*	*136 287*	*32 758*	*24.0%*	*136 287*
Water Supply Infrastructure	389 894	482 769	472 976	413 356	472 976	59 620	12.6%	472 976
Boreholes	–	–	–	–	–	–	-	–
Reservoirs	*33 698*	*41 137*	*38 194*	*30 057*	*38 194*	*8 136*	*21.3%*	*38 194*
Pump Stations	*37 428*	*64 379*	*55 437*	*50 243*	*55 437*	*5 194*	*9.4%*	*55 437*
Water Treatment Works	*45 843*	*44 562*	*45 615*	*48 224*	*45 615*	*(2 609)*	*-5.7%*	*45 615*
Bulk Mains	*9 229*	*13 883*	*11 181*	*6 631*	*11 181*	*4 550*	*40.7%*	*11 181*
Distribution	*263 696*	*318 808*	*322 549*	*278 201*	*322 549*	*44 349*	*13.7%*	*322 549*
Sanitation Infrastructure	437 293	448 506	514 176	516 978	514 176	(2 802)	-0.5%	514 176
Pump Station	–	–	–	–	–	–	-	–
Reticulation	*315 603*	*307 917*	*362 121*	*348 868*	*362 121*	*13 253*	*3.7%*	*362 121*
Waste Water Treatment Works	*117 798*	*128 428*	*146 362*	*165 652*	*146 362*	*(19 290)*	*-13.2%*	*146 362*
Outfall Sewers	*3 892*	*12 161*	*5 693*	*2 458*	*5 693*	*3 235*	*56.8%*	*5 693*
Solid Waste Infrastructure	1 384	2 372	2 994	945	2 994	2 048	68.4%	2 994
Landfill Sites	*1 384*	*2 372*	*2 994*	*945*	*2 994*	*2 048*	*68.4%*	*2 994*
Community Assets	**478 847**	**870 209**	**498 644**	**487 683**	**498 644**	**10 960**	**2.2%**	**498 644**
Community Facilities	116 996	107 165	107 937	115 594	107 937	(7 658)	-7.1%	107 937
Halls	*53 214*	*38 041*	*48 631*	*40 796*	*48 631*	*7 835*	*16.1%*	*48 631*
Centres	*9 218*	*6 750*	*7 674*	*11 340*	*7 674*	*(3 666)*	*-47.8%*	*7 674*
Clinics/Care Centres	*18 518*	*8 637*	*9 073*	*32 753*	*9 073*	*(23 679)*	*-261.0%*	*9 073*
Fire/Ambulance Stations	*1 302*	*4 930*	*4 544*	*744*	*4 544*	*3 801*	*83.6%*	*4 544*
Testing Stations	–	–	–	–	–	–	-	–
Museums	–	–	–	–	–	–	-	–
Libraries	*10 468*	*11 427*	*10 976*	*5 153*	*10 976*	*5 823*	*53.1%*	*10 976*
Cemeteries/Crematoria	*8 224*	*23 520*	*14 065*	*14 974*	*14 065*	*(909)*	*-6.5%*	*14 065*
Purls	–	–	–	–	–	–	-	–
Public Open Space	–	–	–	–	–	–	-	–
Nature Reserves	*5 004*	*5 508*	*4 603*	*2 947*	*4 603*	*1 656*	*36.0%*	*4 603*
Public Ablution Facilities	*7 413*	*6 074*	*6 093*	*6 259*	*6 093*	*(166)*	*-2.7%*	*6 093*
Markets	*3 635*	*2 278*	*2 278*	*629*	*2 278*	*1 648*	*72.4%*	*2 278*
Sport and Recreation Facilities	361 851	763 044	390 707	372 089	390 707	18 618	4.8%	390 707
Indoor Facilities	*175*	*25*	*4*	*161*	*4*	*(157)*	*-3947.3%*	*4*
Outdoor Facilities	*361 676*	*763 019*	*390 703*	*371 928*	*390 703*	*18 775*	*4.8%*	*390 703*
Heritage assets	**219**	**1 455**	**5 853**	**3 626**	**5 853**	**2 227**	**38.0%**	**5 853**
Works of Art	219	1 455	5 853	3 626	5 853	2 227	38.0%	5 853
Investment properties	**209**	**205**	**111**	**100**	**111**	**11**	**10.1%**	**111**
Revenue Generating	57	195	101	99	101	2	2.4%	101
Improved Property	*57*	*195*	*101*	*99*	*101*	*2*	*2.4%*	*101*
Non-revenue Generating	152	10	10	1	10	9	*88.0%*	10
Unimproved Property	152	10	10	1	10	9	*88.0%*	10
Other assets	**125 817**	**187 527**	**171 139**	**118 827**	**171 139**	**52 312**	**30.6%**	**171 139**
Operational Buildings	125 817	187 527	171 139	118 827	171 139	52 312	30.6%	171 139
Municipal Offices	*124 646*	*180 631*	*164 722*	*117 505*	*164 722*	*47 217*	*28.7%*	*164 722*
Workshops	–	–	–	–	–	–	-	–
Laboratories	*1 093*	*2 144*	*2 138*	*1 072*	*2 138*	*1 067*	*49.9%*	*2 138*
Training Centres	*72*	*435*	*453*	*245*	*453*	*208*	*45.9%*	453
Depots	*5*	*4 317*	*3 827*	*5*	*3 827*	*3 821*	*99.9%*	*3 827*
Housing	–	–	–	–	–	–	-	–
Social Housing	–	–	–	–	–	–	-	–
Computer Equipment	**159 862**	**248 211**	**279 020**	**239 375**	**279 020**	**39 645**	**14.2%**	**279 020**
Computer Equipment	159 862	248 211	279 020	239 375	279 020	39 645	14.2%	279 020
Furniture and Office Equipment	**690 643**	**634 414**	**638 575**	**562 171**	**638 575**	**76 404**	**12.0%**	**638 575**
Furniture and Office Equipment	690 643	634 414	638 575	562 171	638 575	76 404	12.0%	638 575
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
Machinery and Equipment	–	–	–	–	–	–	-	–
Transport Assets	**394 655**	**481 265**	**409 335**	**304 335**	**409 335**	**105 000**	**25.7%**	**409 335**
Transport Assets	394 655	481 265	409 335	304 335	409 335	105 000	25.7%	409 335
Total Repairs and Maintenance Expenditure	**3 708 274**	**4 575 398**	**4 048 787**	**3 479 462**	**4 048 787**	**569 325**	**14.1%**	**4 048 787**

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**	**1 179 734**	**1 172 485**	**(7 249)**	**-0.62%**	**1 172 485**
Roads Infrastructure	394 861	431 510	423 765	430 089	423 765	(6 324)	-1.49%	423 765
Roads	279 729	*308 576*	*303 422*	*307 124*	*303 422*	*(3 702)*	*-1.22%*	*303 422*
Road Structures	74 484	*80 256*	*78 249*	*80 841*	*78 249*	*(2 592)*	*-3.31%*	*78 249*
Road Furniture	40 648	*42 678*	*42 095*	*42 124*	*42 095*	*(30)*	*-0.07%*	*42 095*
Storm water Infrastructure	51 509	52 941	57 325	57 429	57 325	(104)	-0.18%	57 325
Drainage Collection	51 509	*52 941*	*57 325*	*57 429*	*57 325*	*(104)*	*-0.18%*	*57 325*
Electrical Infrastructure	234 496	262 272	249 522	249 743	249 522	(221)	-0.09%	249 522
Power Plants	6 955	*6 955*	*7 933*	*7 933*	*7 933*	*–*	*-*	*7 933*
HV Transmission Conductors	14 667	*14 657*	*14 754*	*14 758*	*14 754*	*(4)*	*-0.03%*	*14 754*
MV Substations	3 567	*11 062*	*3 567*	*3 567*	*3 567*	*–*	*-*	*3 567*
MV Switching Stations	56 632	*57 568*	*59 379*	*59 544*	*59 379*	*(165)*	*-0.28%*	*59 379*
MV Networks	107 553	*120 020*	*114 176*	*114 231*	*114 176*	*(56)*	*-0.05%*	*114 176*
LV Networks	45 123	*52 010*	*49 714*	*49 709*	*49 714*	*5*	*0.01%*	*49 714*
Water Supply Infrastructure	277 950	314 553	163 778	162 198	163 778	1 580	0.96%	163 778
Reservoirs	42 001	*50 247*	*20 210*	*20 237*	*20 210*	*(27)*	*-0.13%*	*20 210*
Pump Stations	5 441	*5 307*	*5 384*	*5 384*	*5 384*	*–*	*-*	*5 384*
Water Treatment Works	32 034	*31 757*	*10 945*	*10 974*	*10 945*	*(29)*	*-0.27%*	*10 945*
Bulk Mains	10 413	*14 651*	*3 022*	*3 022*	*3 022*	*–*	*-*	*3 022*
Distribution	188 061	*212 590*	*124 218*	*122 581*	*124 218*	*1 637*	*1.32%*	*124 218*
Sanitation Infrastructure	270 749	296 681	156 269	157 340	156 269	(1 071)	-0.69%	156 269
Pump Station	6 982	*8 562*	*6 963*	*6 963*	*6 963*	*–*	*-*	6 963
Reticulation	156 232	*158 582*	*53 173*	*54 229*	*53 173*	*(1 056)*	*-1.99%*	53 173
Waste Water Treatment Works	94 692	*116 725*	*91 823*	*91 838*	*91 823*	*(15)*	*-0.02%*	91 823
Outfall Sewers	12 843	*12 812*	*4 310*	*4 310*	*4 310*	*–*	*-*	4 310
Solid Waste Infrastructure	41 289	37 136	36 451	36 466	36 451	(15)	-0.04%	36 451
Landfill Sites	41 289	*37 136*	*36 451*	*36 466*	*36 451*	*(15)*	*-0.04%*	*36 451*
Coastal Infrastructure	5 678	5 693	5 692	5 692	5 692	–	-	5 692
Promenades	5 678	*5 693*	*5 692*	*5 692*	*5 692*	*–*	*-*	*5 692*
Information and Communication Infrastructure	68 762	70 674	79 682	80 776	79 682	(1 095)	-1.37%	79 682
Core Layers	7 087	*7 087*	*7 126*	*7 126*	*7 126*	*–*	*-*	*7 126*
Distribution Layers	61 675	*63 586*	*72 555*	*73 650*	*72 555*	*(1 095)*	*-1.51%*	*72 555*
Community Assets	**356 506**	**370 126**	**359 761**	**360 131**	**359 761**	**(371)**	**-0.10%**	**359 761**
Community Facilities	148 998	166 545	158 963	159 261	158 963	(298)	-0.19%	158 963
Halls	3 343	*4 158*	*3 639*	*3 721*	*3 639*	*(82)*	*-2.25%*	*3 639*
Centres	49 097	*52 262*	*51 795*	*51 867*	*51 795*	*(72)*	*-0.14%*	*51 795*
Clinics/Care Centres	6 867	*9 240*	*7 181*	*7 190*	*7 181*	*(9)*	*-0.13%*	*7 181*
Fire/Ambulance Stations	2 294	*2 708*	*2 685*	*2 683*	*2 685*	*3*	*0.10%*	*2 685*
Testing Stations	1 318	*1 326*	*1 343*	*1 343*	*1 343*	*–*	*-*	*1 343*
Museums	221	*253*	*291*	*301*	*291*	*(9)*	*-3.21%*	*291*
Theatres	112	*179*	*112*	*112*	*112*	*–*	*-*	*112*
Libraries	6 048	*6 618*	*6 301*	*6 315*	*6 301*	*(14)*	*-0.22%*	*6 301*
Cemeteries/Crematoria	3 282	*4 082*	*4 348*	*4 348*	*4 348*	*–*	*-*	*4 348*
Public Open Space	14 894	*18 613*	*15 293*	*15 363*	*15 293*	*(70)*	*-0.46%*	*15 293*
Nature Reserves	378	*810*	*378*	*378*	*378*	*–*	*-*	*378*
Public Ablution Facilities	2 405	*2 946*	*2 572*	*2 572*	*2 572*	*(0)*	*-*	*2 572*
Markets	1 641	*1 642*	*1 675*	*1 720*	*1 675*	*(45)*	*-2.68%*	*1 675*
Airports	4	*4*	*4*	*4*	*4*	*-*	*-*	*4*
Taxi Ranks/Bus Terminals	57 093	*61 705*	*61 344*	*61 343*	*61 344*	*1*	*0.00%*	*61 344*
Sport and Recreation Facilities	207 507	203 581	200 798	200 870	200 798	(73)	-0.04%	200 798
Indoor Facilities	6 515	*6 624*	*6 550*	*6 550*	*6 550*	*–*	*-*	*6 550*
Outdoor Facilities	200 993	*196 957*	*194 247*	*194 320*	*194 247*	*(73)*	*-0.04%*	*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**	**1 714**	**1 714**	**–**	**-**	**1 714**
Revenue Generating	1 714	1 714	1 714	1 714	1 714	–	-	1 714
Improved Property	1 714	*1 714*	*1 714*	*1 714*	*1 714*	–	-	*1 714*
Other assets	**265 095**	**278 711**	**281 250**	**286 318**	**281 250**	**(5 068)**	**-1.80%**	**281 250**
Operational Buildings	166 178	168 536	177 568	182 653	177 568	(5 086)	-2.86%	177 568
Municipal Offices	6 087	*9 415*	*5 597*	*5 507*	*5 597*	*90*	*1.61%*	*5 597*
Workshops	30 366	*35 591*	*33 068*	*33 614*	*33 068*	*(546)*	*-1.65%*	*33 068*
Training Centres	289	*303*	*289*	*289*	*289*	–	-	*289*
Manufacturing Plant	7 132	*6 976*	*7 213*	*7 214*	*7 213*	*(1)*	*-0.01%*	*7 213*
Depots	122 305	*116 251*	*131 401*	*136 029*	*131 401*	*(4 628)*	*-3.52%*	*131 401*
Housing	98 916	110 175	103 683	103 665	103 683	18	0.02%	103 683
Social Housing	98 916	*110 175*	*103 683*	*103 665*	*103 683*	*18*	*0.02%*	*103 683*
Intangible Assets	**154 416**	**155 441**	**163 326**	**163 477**	**163 326**	**(151)**	**-0.09%**	**163 326**
Licences and Rights	154 416	155 441	163 326	163 477	163 326	(151)	-0.09%	163 326
Computer Software and Applications	84 236	*85 261*	*93 145*	*93 296*	*93 145*	*(151)*	*-0.16%*	*93 145*
Unspecified	70 180	*70 180*	*70 180*	*70 180*	*70 180*	–	-	*70 180*
Computer Equipment	**224 880**	**237 579**	**227 818**	**213 494**	**227 818**	**14 325**	**6.29%**	**227 818**
Computer Equipment	224 880	*237 579*	*227 818*	*213 494*	*227 818*	*14 325*	*6.29%*	*227 818*
Furniture and Office Equipment	**101 956**	**106 149**	**108 979**	**103 724**	**108 979**	**5 255**	**4.82%**	**108 979**
Furniture and Office Equipment	101 956	*106 149*	*108 979*	*103 724*	*108 979*	*5 255*	*4.82%*	*108 979*
Machinery and Equipment	**115 421**	**125 782**	**130 063**	**127 048**	**130 063**	**3 015**	**2.32%**	**130 063**
Machinery and Equipment	115 421	125 782	130 063	127 048	130 063	3 015	2.32%	130 063
Transport Assets	**382 078**	**483 657**	**382 774**	**374 458**	**382 774**	**8 316**	**2.17%**	**382 774**
Transport Assets	382 078	483 657	382 774	374 458	382 774	8 316	2.17%	382 774
Land	**–**	**69 253**	**22 500**	**–**	**22 500**	**22 500**	**100.00%**	**22 500**
Land	–	*69 253*	*22 500*	–	*22 500*	*22 500*	*100.00%*	*22 500*
Zoo's, Marine and Non-biological Animals	**192**	**196**	**196**	**192**	**196**	**4**	**1.79%**	**196**
Zoo's, Marine and Non-biological Animals	*192*	*196*	*196*	*192*	*196*	*4*	*1.79%*	*196*
Total Depreciation	**2 947 552**	**3 300 067**	**2 850 866**	**2 810 291**	**2 850 866**	**40 575**	**1.42%**	**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	10 252 977	10 525 121	(272 143)	-2.6%	10 236 274
Service charges	20 067 404	19 885 709	19 872 799	20 084 682	19 872 799	211 883	1.1%	20 111 010
Investment revenue	1 304 755	855 610	979 769	841 481	979 769	(138 287)	-14.1%	841 295
Transfers and subsidies	7 553 698	5 608 724	6 138 091	5 297 727	6 138 091	(840 364)	-13.7%	5 445 368
Other own revenue	3 580 434	5 581 541	5 357 791	6 050 600	5 357 791	692 809	12.9%	6 089 413
Total Revenue (excluding capital transfers and contributions)	**42 577 951**	**42 443 103**	**42 873 570**	**42 527 467**	**42 873 570**	**(346 103)**	**-0.8%**	**42 723 359**
Employee costs	12 881 216	15 296 104	14 953 133	14 127 270	14 953 133	(825 863)	-5.5%	14 518 093
Remuneration of Councillors	167 521	189 675	189 675	166 417	189 675	(23 258)	-12.3%	190 751
Depreciation & asset impairment	3 062 972	3 354 567	3 088 084	2 886 069	3 088 084	(202 015)	-6.5%	3 018 883
Finance charges	815 109	828 460	848 349	778 709	848 349	(69 640)	-8.2%	781 837
Materials and bulk purchases	11 197 771	11 618 742	11 573 779	11 318 038	11 573 779	(255 741)	-2.2%	11 525 244
Transfers and subsidies	394 011	432 364	500 766	303 037	500 766	(197 729)	-39.5%	331 284
Other expenditure	11 697 723	13 424 593	13 552 546	12 025 145	13 552 546	(1 527 402)	-11.3%	12 783 233
Total Expenditure	**40 216 322**	**45 144 504**	**44 706 333**	**41 604 686**	**44 706 333**	**(3 101 648)**	**-6.9%**	**43 149 326**
Surplus/(Deficit)	**2 361 629**	**(2 701 402)**	**(1 832 763)**	**922 782**	**(1 832 763)**	**2 755 545**	**-150.3%**	**(425 967)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 743 907	1 214 038	1 743 907	(529 869)	-30.4%	1 638 020
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	195 569	32 748	16.7%	246 070
Surplus/(Deficit) after capital transfers & contributions	**4 313 465**	**303 652**	**106 712**	**2 365 138**	**106 712**	**2 258 425**	**2116.4%**	**1 458 124**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**4 313 465**	**303 652**	**106 712**	**2 365 138**	**106 712**	**2 258 425**	**2116.4%**	**1 458 124**
Capital expenditure & funds sources								
Capital expenditure	**6 027 076**	**9 681 357**	**7 399 428**	**6 088 694**	**7 399 428**	**(1 310 734)**	**-17.7%**	**6 675 494**
Capital transfers recognised	1 946 844	2 883 814	1 809 393	1 547 534	1 809 393	(261 859)	-14.5%	1 702 146
Borrowing	1 060 298	2 500 000	–	(143)	–	(143)	-100.0%	–
Internally generated funds	**3 019 933**	**4 297 543**	**5 590 035**	**4 541 304**	**5 590 035**	**(1 048 731)**	**-18.8%**	**4 973 348**
Total sources of capital funds	**6 027 076**	**9 681 357**	**7 399 428**	**6 088 694**	**7 399 428**	**(1 310 734)**	**-17.7%**	**6 675 494**
Financial position								
Total current assets	19 931 519	15 631 864	17 302 835	16 883 828				17 302 835
Total non current assets	56 923 338	62 770 615	62 662 080	61 562 634				62 662 080
Total current liabilities	9 947 548	9 124 334	10 557 857	8 145 121				10 557 857
Total non current liabilities	13 303 872	17 684 925	13 835 686	12 968 934				13 835 686
Community wealth/Equity	**53 603 438**	**51 593 220**	**55 571 371**	**57 332 407**				**55 571 371**
Cash flows								
Net cash from (used) operating	6 989 671	3 639 662	3 338 312	5 870 945	3 338 312	(2 532 632)	-75.9%	3 338 312
Net cash from (used) investing	(6 825 074)	(8 897 868)	(6 803 865)	(6 079 674)	(6 803 865)	(724 191)	10.6%	(6 803 865)
Net cash from (used) financing	785 076	2 173 711	(384 839)	(371 495)	(384 839)	(13 344)	3.5%	(384 839)
Cash/cash equivalents at the month/year end	**9 662 543**	**4 620 298**	**5 690 213**	**8 960 379**	**5 690 213**	**(3 270 167)**	**-57.5%**	**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**	**16 130 112**	**16 544 963**	**(414 851)**	**-2.5%**	**16 119 561**
Executive and council	680	1 348	2 932	1 307	2 932	(1 626)	-55.4%	2 931
Finance and administration	16 132 559	16 141 229	16 542 028	16 128 805	16 542 028	(413 223)	-2.5%	16 116 627
Internal audit	15	3	3	1	3	(2)	-68.5%	3
Community and public safety	**3 383 379**	**3 209 696**	**3 077 357**	**3 206 414**	**3 077 357**	**129 057**	**4.2%**	**3 268 112**
Community and social services	167 238	134 928	125 690	87 985	125 690	(37 704)	-30.0%	116 915
Sport and recreation	55 586	56 046	32 838	23 856	32 838	(8 982)	-27.4%	56 908
Public safety	1 299 561	1 132 243	1 142 418	1 744 913	1 142 418	602 494	52.7%	1 533 088
Housing	1 437 443	1 384 590	1 316 312	974 694	1 316 312	(341 618)	-26.0%	1 101 102
Health	423 550	501 889	460 100	374 966	460 100	(85 134)	-18.5%	460 099
Economic and environmental services	**1 902 538**	**3 358 490**	**2 479 462**	**1 855 950**	**2 479 462**	**(623 513)**	**-25.1%**	**2 322 703**
Planning and development	403 208	483 906	471 473	395 161	471 473	(76 312)	-16.2%	404 095
Road transport	1 478 434	2 836 039	1 959 448	1 429 086	1 959 448	(530 363)	-27.1%	1 875 845
Environmental protection	20 895	38 545	48 541	31 703	48 541	(16 838)	-34.7%	42 762
Trading services	**22 887 842**	**22 516 457**	**22 665 565**	**22 722 762**	**22 665 565**	**57 197**	**0.3%**	**22 854 420**
Energy sources	14 659 495	14 252 289	14 278 183	14 486 871	14 278 183	208 687	1.5%	14 526 271
Water management	4 526 999	4 473 233	4 673 556	4 518 963	4 673 556	(154 593)	-3.3%	4 589 079
Waste water management	1 967 306	2 015 133	1 996 689	2 012 982	1 996 689	16 293	0.8%	2 016 444
Waste management	1 734 042	1 775 801	1 717 136	1 703 945	1 717 136	(13 191)	-0.8%	1 722 625
Other	**222 774**	**220 934**	**45 699**	**54 585**	**45 699**	**8 887**	**19.4%**	**42 653**
Total Revenue - Functional	**44 529 786**	**45 448 157**	**44 813 046**	**43 969 823**	**44 813 046**	**(843 223)**	**-1.9%**	**44 607 450**
Expenditure - Functional								
Governance and administration	**7 549 954**	**10 228 608**	**10 148 256**	**8 978 250**	**10 148 256**	**(1 170 006)**	**-11.5%**	**9 618 836**
Executive and council	490 203	616 260	616 641	555 009	616 641	(61 631)	-10.0%	614 863
Finance and administration	7 012 125	9 558 956	9 479 232	8 372 716	9 479 232	(1 106 516)	-11.7%	8 951 539
Internal audit	47 626	53 392	52 384	50 525	52 384	(1 858)	-3.5%	52 434
Community and public safety	**7 939 887**	**8 129 031**	**8 296 735**	**8 040 345**	**8 296 735**	**(256 390)**	**-3.1%**	**8 112 212**
Community and social services	1 001 506	1 013 228	1 036 787	983 112	1 036 787	(53 675)	-5.2%	1 013 313
Sport and recreation	1 260 916	1 161 072	1 188 985	1 248 460	1 188 985	59 475	5.0%	1 265 301
Public safety	3 029 596	3 162 129	3 144 737	3 091 192	3 144 737	(53 545)	-1.7%	2 982 594
Housing	1 374 764	1 391 023	1 492 667	1 321 442	1 492 667	(171 225)	-11.5%	1 417 431
Health	1 273 105	1 401 579	1 433 559	1 396 139	1 433 559	(37 420)	-2.6%	1 433 573
Economic and environmental services	**5 172 628**	**5 707 789**	**5 591 113**	**4 828 235**	**5 591 113**	**(762 878)**	**-13.6%**	**5 078 298**
Planning and development	1 541 554	1 375 526	1 423 124	1 283 540	1 423 124	(139 584)	-9.8%	1 339 671
Road transport	3 442 757	4 117 236	3 924 901	3 329 629	3 924 901	(595 272)	-15.2%	3 507 966
Environmental protection	188 317	215 027	243 088	215 066	243 088	(28 021)	-11.5%	230 661
Trading services	**19 120 755**	**20 581 635**	**20 059 083**	**19 425 839**	**20 059 083**	**(633 244)**	**-3.2%**	**19 770 220**
Energy sources	11 243 897	11 992 018	11 905 684	11 844 207	11 905 684	(61 476)	-0.5%	11 871 809
Water management	3 595 917	3 570 275	3 339 946	3 053 729	3 339 946	(286 217)	-8.6%	3 333 737
Waste water management	1 974 109	2 530 258	2 428 477	2 242 602	2 428 477	(185 874)	-7.7%	2 301 692
Waste management	2 306 831	2 489 084	2 384 976	2 285 300	2 384 976	(99 677)	-4.2%	2 262 982
Other	**433 098**	**471 922**	**611 146**	**332 016**	**611 146**	**(279 129)**	**-45.7%**	**569 760**
Total Expenditure - Functional	**40 216 322**	**45 118 985**	**44 706 333**	**41 604 686**	**44 706 333**	**(3 101 648)**	**-6.9%**	**43 149 326**
Surplus/ (Deficit) for the year	**4 313 465**	**329 172**	**106 713**	**2 365 138**	**106 713**	**2 258 425**	**2116.4%**	**1 458 124**

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	1 060 317	1 234 931	(174 613)	-14.1%	1 234 931
Vote 2 - Corporate Services	70 585	57 780	56 762	56 420	56 762	(342)	-0.6%	56 762
Vote 3 - Economic Opportunities & Asset Managemnt	262 150	283 469	248 704	235 638	248 704	(13 066)	-5.3%	249 585
Vote 4 - Energy & Climate Change	14 473 142	14 028 935	14 066 385	14 292 206	14 066 385	225 821	1.6%	14 314 476
Vote 5 - Finance	16 964 279	16 939 234	17 040 235	16 665 435	17 040 235	(374 800)	-2.2%	16 614 250
Vote 6 - Human Settlements	1 312 455	1 253 326	1 185 048	843 331	1 185 048	(341 717)	-28.8%	969 846
Vote 7 - Office of the City Manager	35	6	6	153	6	147	2304.8%	6
Vote 8 - Safety & Security	1 467 522	1 616 047	1 710 815	2 081 372	1 710 815	370 558	21.7%	2 081 372
Vote 9 - Spatial Planning & Environment	136 040	187 521	217 156	150 961	217 156	(66 195)	-30.5%	150 961
Vote 10 - Transport	1 364 477	2 369 495	1 488 620	1 173 253	1 488 620	(315 367)	-21.2%	1 400 093
Vote 11 - Urban Management	283 908	275 239	278 562	268 570	278 562	(9 992)	-3.6%	278 562
Vote 12 - Water & Waste	7 108 350	7 153 041	7 260 569	7 125 984	7 260 569	(134 585)	-1.9%	7 207 113
Vote 13 - Cape Town International Convention Centre	182 889	215 982	40 653	26 086	40 653	(14 567)	-35.8%	40 595
Vote 14 - Cape Town Stadium	(10 575)	2 003	(15 399)	(9 902)	(15 399)	5 497	-35.7%	8 897
Total Revenue by Vote	**44 529 787**	**45 448 157**	**44 813 046**	**43 969 823**	**44 813 046**	**(843 222)**	**-1.9%**	**44 607 450**
Expenditure by Vote								
Vote 1 - Community Services & Health	3 776 978	4 403 961	4 390 083	3 998 369	4 390 083	(391 714)	-8.9%	4 390 083
Vote 2 - Corporate Services	1 865 719	2 061 818	2 131 144	2 005 821	2 131 144	(125 323)	-5.9%	2 131 144
Vote 3 - Economic Opportunities & Asset Managemnt	1 350 697	1 414 661	1 414 624	1 306 768	1 414 624	(107 856)	-7.6%	1 350 367
Vote 4 - Energy & Climate Change	11 543 139	12 412 445	12 254 004	12 121 641	12 254 004	(132 364)	-1.1%	12 229 153
Vote 5 - Finance	2 695 551	3 620 590	3 798 693	3 530 986	3 798 693	(267 707)	-7.0%	3 389 221
Vote 6 - Human Settlements	1 381 141	1 394 457	1 504 048	1 332 841	1 504 048	(171 207)	-11.4%	1 430 149
Vote 7 - Office of the City Manager	230 007	258 605	259 447	250 892	259 447	(8 556)	-3.3%	259 447
Vote 8 - Safety & Security	3 673 950	4 293 174	4 177 054	3 844 281	4 177 054	(332 773)	-8.0%	3 862 120
Vote 9 - Spatial Planning & Environment	667 815	789 228	832 766	747 004	832 766	(85 762)	-10.3%	754 092
Vote 10 - Transport	3 257 070	3 640 210	3 515 767	3 003 980	3 515 767	(511 786)	-14.6%	3 141 423
Vote 11 - Urban Management	982 355	1 127 346	1 149 482	1 034 660	1 149 482	(114 822)	-10.0%	1 149 482
Vote 12 - Water & Waste	8 539 549	9 347 882	8 882 498	8 247 990	8 882 498	(634 508)	-7.1%	8 557 664
Vote 13 - Cape Town International Convention Centre	262 926	286 888	412 123	191 366	412 123	(220 757)	-53.6%	412 065
Vote 14 - Cape Town Stadium	(10 575)	67 721	(15 399)	(11 912)	(15 399)	3 487	-22.6%	92 916
Total Expenditure by Vote	**40 216 322**	**45 118 985**	**44 706 334**	**41 604 686**	**44 706 334**	**(3 101 648)**	**-6.9%**	**43 149 326**
Surplus/ (Deficit) for the year	**4 313 465**	**329 172**	**106 712**	**2 365 138**	**106 712**	**2 258 426**	**2116.4%**	**1 458 124**

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	10 252 977	10 525 121	(272 143)	-2.6%	10 236 274
Service charges - electricity revenue	14 227 439	13 789 334	13 829 694	14 089 504	13 829 694	259 810	1.9%	14 089 321
Service charges - water revenue	3 015 380	3 194 459	3 212 865	3 198 760	3 212 865	(14 105)	-0.4%	3 202 953
Service charges - sanitation revenue	1 549 162	1 616 486	1 616 883	1 593 004	1 616 883	(23 878)	-1.5%	1 593 845
Service charges - refuse revenue	1 275 423	1 285 431	1 213 356	1 203 413	1 213 356	(9 943)	-0.8%	1 224 891
Rental of facilities and equipment	457 018	496 894	380 474	382 384	380 474	1 910	0.5%	383 834
Interest earned - external investments	1 304 755	855 610	979 769	841 481	979 769	(138 287)	-14.1%	841 295
Interest earned - outstanding debtors	406 848	389 137	416 982	454 919	416 982	37 937	9.1%	440 773
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1 313 161	1 063 333	1 063 333	1 723 315	1 063 333	659 983	62.1%	1 713 096
Licences and permits	45 587	76 875	65 092	44 656	65 092	(20 436)	-31.4%	45 105
Agency services	200 585	242 236	242 236	267 237	242 236	25 002	10.3%	267 237
Transfers and subsidies	7 553 698	5 608 724	6 138 091	5 297 727	6 138 091	(840 364)	-13.7%	5 445 368
Other revenue	1 104 754	3 263 066	3 135 617	3 122 007	3 135 617	(13 610)	-0.4%	3 169 105
Gains	52 482	50 000	54 058	56 082	54 058	2 024	3.7%	70 262
Total Revenue (excluding capital transfers and contributions)	**42 577 951**	**42 443 103**	**42 873 570**	**42 527 467**	**42 873 570**	**(346 103)**	**-0.8%**	**42 723 359**
Expenditure By Type								
Employee related costs	12 881 216	15 296 104	14 953 133	14 127 270	14 953 133	(825 863)	-5.5%	14 518 093
Remuneration of councillors	167 521	189 675	189 675	166 417	189 675	(23 258)	-12.3%	190 751
Debt impairment	2 803 823	3 640 803	3 211 295	3 218 726	3 211 295	7 431	0.2%	3 122 260
Depreciation & asset impairment	3 062 972	3 354 567	3 088 084	2 886 069	3 088 084	(202 015)	-6.5%	3 018 883
Finance charges	815 109	828 460	848 349	778 709	848 349	(69 640)	-8.2%	781 837
Bulk purchases	9 858 442	9 990 881	9 993 531	10 062 000	9 993 531	68 469	0.7%	10 154 412
Other materials	1 339 329	1 627 861	1 580 248	1 256 038	1 580 248	(324 210)	-20.5%	1 370 833
Contracted services	6 979 063	7 321 891	7 782 512	6 648 440	7 782 512	(1 134 073)	-14.6%	7 331 666
Transfers and subsidies	394 011	432 364	500 766	303 037	500 766	(197 729)	-39.5%	331 284
Other expenditure	1 897 116	2 459 862	2 556 565	2 151 085	2 556 565	(405 480)	-15.9%	2 323 205
Losses	17 720	2 037	2 174	6 894	2 174	4 720	217.1%	6 102
Total Expenditure	**40 216 322**	**45 144 504**	**44 706 333**	**41 604 686**	**44 706 333**	**(3 101 648)**	**-6.9%**	**43 149 326**
Surplus/(Deficit)	**2 361 629**	**(2 701 402)**	**(1 832 763)**	**922 782**	**(1 832 763)**	**2 755 545**	**-150.3%**	**(425 967)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 743 907	1 214 038	1 743 907	(529 869)	-30.4%	1 638 020
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	195 569	32 748	16.7%	246 070
Transfers and subsidies - capital (in-kind - all)	60	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**4 313 465**	**303 652**	**106 712**	**2 365 138**	**106 712**			**1 458 124**
Taxation	(34 396)	(25 520)	(104 011)	(46 665)	(104 011)	57 346	-55%	(104 011)
Surplus/(Deficit) after taxation	**4 347 860**	**329 172**	**210 724**	**2 411 803**	**210 724**			**1 562 135**
Attributable to minorities	(29 006)	(20 279)	(76 493)	(30 237)	(76 493)			–
Surplus/(Deficit) attributable to municipality	**4 318 854**	**308 893**	**134 231**	**2 381 567**	**134 231**			**1 562 135**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**4 318 854**	**308 893**	**134 231**	**2 381 567**	**134 231**			**1 562 135**

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	226 853	327 256	(100 404)	-30.7%	306 918
Vote 2 - Corporate Services	157 647	242 020	225 143	206 315	225 143	(18 827)	-8.4%	214 683
Vote 3 - Economic Opportunities & Asset Managemnt	391 416	580 321	359 072	321 370	359 072	(37 702)	-10.5%	332 225
Vote 4 - Energy & Climate Change	622 239	1 049 131	852 722	716 812	852 722	(135 910)	-15.9%	747 021
Vote 5 - Finance	63 051	268 787	274 033	243 615	274 033	(30 418)	-11.1%	254 541
Vote 6 - Human Settlements	858 297	894 903	781 009	648 230	781 009	(132 779)	-17.0%	762 515
Vote 7 - Office of the City Manager	1 329	2 130	1 585	868	1 585	(718)	-45.3%	1 323
Vote 8 - Safety & Security	429 428	438 954	385 688	330 974	385 688	(54 714)	-14.2%	368 060
Vote 9 - Spatial Planning & Environment	54 776	157 205	133 448	98 440	133 448	(35 008)	-26.2%	105 786
Vote 10 - Transport	873 070	1 793 342	917 980	724 994	917 980	(192 986)	-21.0%	803 171
Vote 11 - Urban Management	57 350	81 503	66 978	46 791	66 978	(20 187)	-30.1%	49 551
Vote 12 - Water & Waste	2 178 611	3 643 819	3 050 982	2 502 776	3 050 982	(548 206)	-18.0%	2 706 169
Vote 13 - Cape Town International Convention Centre	56 408	75 483	23 531	20 657	23 531	(2 874)	-12.2%	23 531
Vote 14 - Cape Town Stadium	–	–	–	–	–	–	-	–
Total Capital Expenditure	**6 027 076**	**9 681 357**	**7 399 428**	**6 088 694**	**7 399 428**	**(1 310 734)**	**-17.7%**	**6 675 494**
Capital Expenditure - Functional Classification								
Governance and administration	**940 353**	**1 396 272**	**1 137 055**	**932 720**	**1 137 055**	**(204 335)**	**-18.0%**	**1 019 341**
Executive and council	4 114	19 414	19 250	14 401	19 250	(4 849)	-25.2%	14 832
Finance and administration	935 724	1 376 447	1 117 706	918 221	1 117 706	(199 485)	-17.8%	1 004 412
Internal audit	516	411	99	98	99	(1)	-1.2%	98
Community and public safety	**1 316 924**	**1 745 862**	**1 486 691**	**1 250 986**	**1 486 691**	**(235 705)**	**-15.9%**	**1 428 701**
Community and social services	87 086	121 397	97 615	77 851	97 615	(19 763)	-20.2%	89 659
Sport and recreation	85 176	357 122	329 003	291 679	329 003	(37 324)	-11.3%	307 143
Public safety	234 506	279 623	221 437	186 252	221 437	(35 186)	-15.9%	212 979
Housing	858 297	894 903	781 009	648 230	781 009	(132 779)	-17.0%	762 515
Health	51 860	92 816	57 627	46 974	57 627	(10 653)	-18.5%	56 404
Economic and environmental services	**1 047 234**	**2 106 139**	**1 160 104**	**909 611**	**1 160 104**	**(250 493)**	**-21.6%**	**997 950**
Planning and development	92 747	112 992	100 004	71 315	100 004	(28 689)	-28.7%	78 330
Road transport	934 542	1 879 199	976 651	776 537	976 651	(200 114)	-20.5%	854 679
Environmental protection	19 945	113 949	83 449	61 758	83 449	(21 691)	-26.0%	64 941
Trading services	**2 664 218**	**4 338 922**	**3 579 228**	**2 963 904**	**3 579 228**	**(615 324)**	**-17.2%**	**3 193 808**
Energy sources	593 665	1 027 660	829 505	702 979	829 505	(126 526)	-15.3%	732 665
Water management	993 839	1 287 888	1 275 197	1 013 601	1 275 197	(261 596)	-20.5%	1 121 207
Waste water management	883 414	1 465 161	1 053 399	946 784	1 053 399	(106 615)	-10.1%	974 478
Waste management	193 299	558 214	421 126	300 540	421 126	(120 586)	-28.6%	365 458
Other	**58 346**	**94 162**	**36 351**	**31 474**	**36 351**	**(4 877)**	**-13.4%**	**35 694**
Total Capital Expenditure - Functional Classification	**6 027 076**	**9 681 357**	**7 399 428**	**6 088 694**	**7 399 428**	**(1 310 734)**	**-17.7%**	**6 675 494**
Funded by:								
National Government	1 869 804	2 803 382	1 730 291	1 475 428	1 730 291	(254 863)	-14.7%	1 629 122
Provincial Government	36 561	12 446	13 616	12 722	13 616	(895)	-6.6%	13 504
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	59 384	65 486	(6 102)	-9.3%	59 520
Transfers recognised - capital	**1 946 844**	**2 883 814**	**1 809 393**	**1 547 534**	**1 809 393**	**(261 859)**	**-14.5%**	**1 702 146**
Borrowing	1 060 298	2 500 000	–	(143)	–	(143)	-100.0%	–
Internally generated funds	3 019 933	4 297 543	5 590 035	4 541 304	5 590 035	(1 048 731)	-18.8%	4 973 348
Total Capital Funding	**6 027 076**	**9 681 357**	**7 399 428**	**6 088 694**	**7 399 428**	**(1 310 734)**	**-17.7%**	**6 675 494**

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	209 703	121 758
Call investment deposits	2 436 051	6 639 523	7 707 187	11 559 936	7 707 187
Consumer debtors	6 321 157	6 999 547	7 677 462	3 208 315	7 677 462
Other debtors	1 068 773	1 333 391	1 289 010	1 425 313	1 289 010
Current portion of long-term receivables	8 524	7 718	50 650	12 772	50 650
Inventory	434 472	529 916	456 769	467 788	456 769
Total current assets	**19 931 519**	**15 631 864**	**17 302 835**	**16 883 828**	**17 302 835**
Non current assets					
Long-term receivables	170 182	186 787	171 766	344 357	171 766
Investments	5 960 366	5 242 043	5 242 043	6 385 954	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	53 230 667	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	420 731	2 167 846
Total non current assets	**56 923 338**	**62 770 615**	**62 662 080**	**61 562 634**	**62 662 080**
TOTAL ASSETS	**76 854 857**	**78 402 479**	**79 964 915**	**78 446 461**	**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	484 227	463 181
Trade and other payables	7 578 029	6 663 992	8 266 675	5 865 533	8 266 675
Provisions	1 388 623	1 301 891	1 420 779	1 349 006	1 420 779
Total current liabilities	**9 947 548**	**9 124 334**	**10 557 857**	**8 145 121**	**10 557 857**
Non current liabilities					
Borrowing	6 876 669	9 784 054	6 580 592	6 541 459	6 580 592
Provisions	6 427 203	7 900 871	7 255 094	6 427 475	7 255 094
Total non current liabilities	**13 303 872**	**17 684 925**	**13 835 686**	**12 968 934**	**13 835 686**
TOTAL LIABILITIES	**23 251 420**	**26 809 259**	**24 393 544**	**21 114 054**	**24 393 544**
NET ASSETS	**53 603 438**	**51 593 220**	**55 571 371**	**57 332 407**	**55 571 371**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	47 964 243	45 747 613	49 300 070	49 917 454	49 300 070
Reserves	5 639 195	5 845 607	6 271 301	7 414 953	6 271 301
TOTAL COMMUNITY WEALTH/EQUITY	**53 603 438**	**51 593 220**	**55 571 371**	**57 332 407**	**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	9 975 873	10 136 463	(160 590)	-1.6%	10 136 463
Service charges	19 396 197	18 045 505	18 364 553	19 990 221	18 364 553	1 625 668	8.9%	18 364 553
Other revenue	3 894 095	4 358 171	4 011 400	5 321 821	4 011 400	1 310 421	32.7%	4 011 400
Transfers and Subsidies - Operational	5 004 969	5 608 724	6 138 091	5 990 820	6 138 091	(147 271)	-2.4%	6 138 091
Transfers and Subsidies - Capital	1 911 311	2 815 828	1 873 990	1 454 896	1 873 990	(419 094)	-22.4%	1 873 990
Interest	1 663 503	855 610	979 768	941 951	979 768	(37 817)	-3.9%	979 768
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(33 457 431)	(37 322 256)	(37 412 624)	(37 073 144)	(37 412 624)	(339 480)	0.9%	(37 412 624)
Finance charges	(719 628)	(753 329)	(753 329)	(731 492)	(753 329)	(21 836)	2.9%	(753 329)
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**6 989 671**	**3 639 662**	**3 338 312**	**5 870 945**	**3 338 312**	**(2 532 632)**	**-75.9%**	**3 338 312**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	85 608	117 986	119 486	–	119 486	(119 486)	-100.00%	119 486
Decrease (increase) in non-current receivables	10 826	3 390	963	–	963	(963)	-100.0%	963
Decrease (increase) in non-current investments	(886 819)	(298 475)	(262 475)	–	(262 475)	262 475	-100.00%	(262 475)
Payments								
Capital assets	(6 034 689)	(8 720 769)	(6 661 838)	(6 079 674)	(6 661 838)	(582 164)	8.7%	(6 661 838)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(6 825 074)**	**(8 897 868)**	**(6 803 865)**	**(6 079 674)**	**(6 803 865)**	**(724 191)**	**10.6%**	**(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)	13 344	-100.00%	(13 344)
Payments								
Repayment of borrowing	(386 792)	(371 495)	(371 495)	(371 495)	(371 495)	(0)	0.00%	(371 495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**785 076**	**2 173 711**	**(384 839)**	**(371 495)**	**(384 839)**	**(13 344)**	**3.47%**	**(384 839)**
NET INCREASE/ (DECREASE) IN CASH HELD	**949 673**	**(3 084 495)**	**(3 850 391)**	**(580 224)**	**(3 850 391)**			**(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	8 960 379	5 690 213			5 690 213

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

Executive Summary

The company hosted 53 events for the financial year and incurred a loss of R105.7 million as at 30 June 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	3 927	3 665	263	7.2%	3 665
Transfers recognised - operational	–	–	–	–	–	–	-	–
Other own revenue	205 612	207 907	36 931	48 116	36 931	11 186	30.3%	36 931
Total Revenue (excluding capital transfers and contributions)	**220 908**	**215 982**	**40 595**	**52 044**	**40 595**	**11 448**	**28.2%**	**40 595**
Employee costs	75 721	90 325	76 461	68 682	76 461	(7 778)	-10.2%	76 461
Remuneration of Board Members	628	581	651	835	651	183	28.2%	651
Depreciation and asset impairment	136 708	54 499	237 218	56 826	237 218	(180 392)	-76.0%	237 218
Finance charges	–	–	–	–	–	–	-	–
Materials and bulk purchases	26 083	28 061	3 743	2 804	3 743	(939)	-25.1%	3 743
Transfers and grants	2 124	–	2 124	2 124	2 124	–		2 124
Other expenditure	115 352	138 941	91 868	67 608	91 868	(24 260)	-26.4%	91 868
Total Expenditure	**356 617**	**312 407**	**412 065**	**198 880**	**412 065**	**(213 185)**	**-51.7%**	**412 065**
Surplus/(Deficit)	**(135 709)**	**(96 425)**	**(371 470)**	**(146 836)**	**(371 470)**	**224 634**	**-60.5%**	**(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)**	**(146 836)**	**(371 470)**	**224 634**	**-60.5%**	**(371 470)**
Taxation	(34 396)	(25 520)	(104 011)	(41 114)	(104 011)	62 897	-60.5%	(104 011)
Surplus/ (Deficit) for the year	**(101 313)**	**(70 906)**	**(267 459)**	**(105 722)**	**(267 459)**	**161 736**	**-60.5%**	**(267 459)**
Capital expenditure & funds sources								
Capital expenditure	**56 408**	**75 483**	**23 531**	**20 657**	**23 531**	**(2 874)**	**-12.2%**	**23 531**
Transfers recognised - capital	–	–	–	–	–	–	-	–
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	56 408	75 483	23 531	20 657	23 531	(2 874)	-12.2%	23 531
Total sources of capital funds	**56 408**	**75 483**	**23 531**	**20 657**	**23 531**	**(2 874)**	**-12.2%**	**23 531**
Financial position								
Total current assets	219 744	110 167	38 223	36 359				38 223
Total non current assets	832 621	884 708	725 675	821 661				725 675
Total current liabilities	117 108	78 525	60 231	41 378				60 231
Total non current liabilities	136	–	–	136				–
Community wealth/Equity	**935 121**	**916 350**	703 667	**816 506**				**703 667**
Cash flows								
Net cash from (used) operating	45 213	(16 944)	(169 382)	(128 176)	(158 802)	30 626	-19.3%	(169 382)
Net cash from (used) investing	(56 408)	(75 483)	12 469	(20 657)	12 469	(33 126)	-265.7%	12 469
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**171 049**	**81 599**	**17 112**	**22 215**	**27 692**	**(5 477)**	**-19.8%**	**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	19 179	19 909	(731)	-3.7%	19 909
Interest earned - external investments	15 296	8 075	3 665	3 927	3 665	263	7.2%	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	28 938	17 022	11 916	70.0%	17 022
Gains	–	–	–	–	–	-	-	–
Total Revenue (excluding capital transfers and contributions)	**220 908**	**215 982**	**40 595**	**52 044**	**40 595**	**11 448**	**28.2%**	**40 595**
Expenditure By Type								
Employee related costs	75 721	90 325	76 461	68 682	76 461	(7 778)	-10.2%	76 461
Remuneration of Directors	628	581	651	835	651	183	28.2%	651
Debt impairment	(222)	450	360	(589)	360	(949)	-263.6%	360
Depreciation & asset impairment	136 708	54 499	237 218	56 826	237 218	(180 392)	-76.0%	237 218
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases	–	–	–	–	–	–	-	–
Other materials	26 083	28 061	3 743	2 804	3 743	(939)	-25.1%	3 743
Contracted services	52 458	60 033	35 503	27 214	35 503	(8 290)	-23.3%	35 503
Transfers and subsidies	2 124	–	2 124	2 124	2 124	–		2 124
Other expenditure	63 125	78 458	56 063	40 928	56 063	(15 135)	-27.0%	56 063
Losses	(9)	–	(57)	56	(57)	113	-197.3%	(57)
Total Expenditure	**356 617**	**312 407**	**412 065**	**198 880**	**412 065**	**(213 185)**	**-51.7%**	**412 065**
Surplus/(Deficit)	**(135 709)**	**(96 425)**	**(371 470)**	**(146 836)**	**(371 470)**	**224 634**	**-60.5%**	**(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)	(146 836)	(371 470)	224 634	-60.5%	(371 470)
Taxation	(34 396)	(25 520)	(104 011)	(41 114)	(104 011)	62 897	-60.5%	(104 011)
Surplus/(Deficit) for the year	**(101 313)**	**(70 906)**	**(267 459)**	**(105 722)**	**(267 459)**	**161 736**		**(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**	**15 088**	**12 162**	**2 926**	**24.1%**	**12 162**
Operational Buildings	38 256	41 713	12 162	15 088	12 162	2 926	24.1%	12 162
Municipal Offices	38 256	41 713	12 162	15 088	12 162	2 926	24.1%	12 162
Computer Equipment	**13 314**	**26 586**	**10 254**	**5 410**	**10 254**	**(4 845)**	**-47.2%**	**10 254**
Computer Equipment	13 314	26 586	10 254	5 410	10 254	(4 845)	-47.2%	10 254
Furniture and Office Equipment	**3 219**	**4 518**	**614**	**160**	**614**	**(454)**	**-74.0%**	**614**
Furniture and Office Equipment	3 219	4 518	614	160	614	(454)	-74.0%	614
Machinery and Equipment	**1 619**	**2 667**	**501**	**–**	**501**	**(501)**	**-100.0%**	**501**
Machinery and Equipment	1 619	2 667	501	–	501	(501)	-100.0%	501
Total Capital Expenditure	**56 408**	**75 483**	**23 531**	**20 657**	**23 531**	**(2 874)**	**-12.2%**	**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	20 657	23 531	(2 874)	-12.2%	23 531
Total Capital Funding	**56 408**	**75 483**	**23 531**	**20 657**	**23 531**	**(2 874)**	**-12.2%**	**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	–	–	4 915	–
Call investment deposits	168 740	81 598	17 112	17 301	17 112
Consumer debtors	–	–	–	–	–
Other debtors	43 603	24 077	17 059	9 927	17 059
Current portion of long-term receivables	2 124	2 124	2 124	2 124	2 124
Inventory	2 968	2 367	1 929	2 092	1 929
Total current assets	**219 744**	**110 167**	**38 223**	**36 359**	**38 223**
Non current assets					
Long-term receivables	172 927	170 803	170 803	170 803	170 803
Investments	–	-	-	–	-
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	501 128	543 992	292 294	445 627	292 294
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	158 566	169 912	262 577	205 231	262 577
Total non current assets	**832 621**	**884 708**	**725 675**	**821 661**	**725 675**
TOTAL ASSETS	**1 052 364**	**994 875**	**763 898**	**858 020**	**763 898**
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	66 698	32 700	24 467	22 147	24 467
Trade and other payables	46 134	41 229	35 764	19 231	35 764
Provisions	4 276	4 596	–	–	–
Total current liabilities	**117 108**	**78 525**	**60 231**	**41 378**	**60 231**
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	136	–	–	136	–
Total non current liabilities	**136**	**–**	**–**	**136**	**–**
TOTAL LIABILITIES	**117 244**	**78 525**	**60 231**	**41 514**	**60 231**
NET ASSETS	**935 121**	**916 350**	**703 667**	**816 506**	**703 667**
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	(342 307)	(361 078)	(609 761)	(460 921)	(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**	**816 506**	**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	39 266	36 931	2 335	6.3%	36 931
Transfers and Subsidies - Operational	–	–	–	–	–	–	-	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	15 330	8 075	3 665	3 927	3 665	263	7.2%	3 665
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(214 518)	(232 926)	(209 977)	(171 369)	(199 397)	(28 028)	-14.1%	(209 977)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**45 213**	**(16 944)**	**(169 382)**	**(128 176)**	**(158 802)**	**30 626**	**-19.3%**	**(169 382)**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	-	–
Decrease (increase) in non-current receivables	–	–	36 000	–	36 000	(36 000)	-100.0%	36 000
Decrease (increase) in non-current investments	–	–	–	–	–	–	-	–
Payments	–	–	–	–	–	–	-	–
Capital assets	(56 408)	(75 483)	(23 531)	(20 657)	(23 531)	2 874	-12.2%	(23 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(56 408)**	**(75 483)**	**12 469**	**(20 657)**	**12 469**	**(33 126)**	**-265.7%**	**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)**	**(148 833)**	**(146 333)**	**(2 501)**	**1.7%**	**(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	22 215	27 692	(5 477)	-19.8%	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	263	The variance is due to higher cash resources invested over the period.	No remedial action required.
Other revenue	11 916	The variance is due to receipt of the Business Interruption insurance claim, additional revenue earned from events, parking and cancellation fees charged.	No remedial action required.
Rental of facilities and equipment	(731)	The variance is due to cancellation of venue contracts as a result of COVID-19 restrictions, and extra discounts given to host events.	No remedial action required.
Expenditure items			
Employee related costs	(7 778)	The variance relates to vacancies and savings for the year as well as the impact of the retrenchment process.	No remedial action required.
Other materials	(939)	The variance is due to fewer events being hosted due to COVID-19 lockdown regulations, and the closure of CTICC 1.	No remedial action required.
Contracted services	(8 290)	The variance is due to fewer events being hosted due to COVID-19 lockdown regulations, and the closure of CTICC 1.	No remedial action required.
Other expenditure	(15 135)	The variance is due to fewer events being hosted due to COVID-19 lockdown regulations, and the closure of CTICC 1.	No remedial action required.
Capital Expenditure items			
Computer Equipment	(4 845)	The variance is due to the reduction in capital expenditure for the year in order to preserve cash resources.	No remedial action required.
Furniture and Office Equipment	(454)	The variance is due to the reduction in capital expenditure for the year in order to preserve cash resources.	No remedial action required.
Machinery and Equipment	(501)	The variance is due to the reduction in capital expenditure for the year in order to preserve cash resources.	No remedial action required.
Municipal Offices	2 926	The variance is due to the final account for the capital works on the multi-year CTICC 2 project.	An analysis is being done during the year-end processes to ensure that the expenditure is classified correctly as all final costs relating to the CTICC 2 has been allocated to this category but could relate to other categories on the fixed asset register.
Cash flow items			
Interest	263	The variance is due to higher cash resources invested over the period.	No remedial action required.
Other revenue	2 335	The variance is due to the receipt of the Business Interruption insurance claim.	No remedial action required.
Suppliers and employees	28 028	The variance is due to lower procurement of services and supplies during the current year.	No remedial action required.
Capital assets	2 874	The variance is due to the reduction in capital expenditure for the year in order to preserve cash resources.	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%	28.6%	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%	5.1%	8.6%
Liquidity						
Current Ratio	Current assets/current liabilities	187.6%	140.3%	63.5%	87.9%	63.5%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	187.6%	140.3%	63.5%	87.9%	63.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	146.1%	103.9%	28.4%	53.7%	28.4%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	99.0%	91.2%	468.0%	351.3%	468.0%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	34.3%	41.8%	188.3%	132.0%	188.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	61.9%	25.2%	584.3%	109.2%	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	1 391	–	92	–	677	–	–	–	2 160	–	677
Total By Income Source	**1 391**	**–**	**92**	**–**	**677**	**–**	**–**	**–**	**2 160**	**–**	**677**
Debtors Age Analysis By Customer Group											
Organs of State	–	–	–	–	–	–	–	–	–	–	
Commercial	–	–	–	–	–	–	–	–	–	–	
Households	–	–	–	–	–	–	–	–	–	–	
Other	1 391	–	92	–	677	–	–	–	2 160	–	
Total By Customer Group	**1 391**	**–**	**92**	**–**	**677**	**–**	**–**	**–**	**2 160**	**–**	

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	8 298	–	–	–	–	–	–	–	8 298
Total By Customer Type	**8 298**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**8 298**

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	-	-	265	(31)	234
Nedbank - Call Deposit - 03/7881544007/000105	-	3.4	-	-	-
ABSA Bank - Current - 4072900553		-	37	(13)	25
ABSA Bank - Exh Serv - Current - 4072900731	-	-	37	(30)	7
ABSA Bank - Treasury Account - 40-7373-1246	-	-	-	-	
ABSA Bank - Convenco Account - 40-7373-3701	-	-		-	
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	18	4.21	5 594	(1 971)	3 623
Investec Bank - (462097) 1008645	15	4.24	4 467	(974)	3 493
Nedgroup Money Market - (800167964) - 8319631	19	4.60	5 647	(2 473)	3 174
ABSA Bank - CTICC Money Market - 9316676360	19	4.20	5 737	(1 994)	3 743
Nedgroup Corp Money Market - (800167964) 8292731	10	4.84	3 082	18	3 100
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		168
Nedbank - CTICC Main Current - 1151569623	-	-	3 222	(1 925)	1 297
Nedbank - CTICC Merchant Services - 11515696658	-	-	17	15	32
Nedbank - CTICC Payroll - 1151569666	-	-	86	(49)	37
Nedbank - CTICC East - 1151569674	-	-	3	(1)	2
Nedbank - CTICC E-Commerce - 1151569682	-	-	1	()	1
Nedbank - CTICC Daily Call Deposit Account - 037232511442	10	-	1 476	1 805	3 280
Total investments	**91**		**29 840**	**(7 624)**	**22 215**

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	835	651	183	28.2%	651
Sub Total - Board Members of Entities	**628**	**581**	**651**	**835**	**651**	**183**	**28.2%**	**651**
% increase		**-7.5%**	**3.7%**					**3.7%**
Senior Managers of Entities								
Basic Salaries	10 755	11 212	9 760	9 760	9 760	–	-	9 760
Sub Total - Senior Managers of Entities	**10 755**	**11 212**	**9 760**	**9 760**	**9 760**	**–**	**-**	**9 760**
% increase		**4.3%**	**-9.2%**					**-9.2%**
Other Staff of Entities								
Basic Salaries	64 967	79 112	66 701	58 922	66 701	(7 778)	-11.7%	66 701
Sub Total - Other Staff of Entities	**64 967**	**79 112**	**66 701**	**58 922**	**66 701**	**(7 778)**	**-11.7%**	**66 701**
% increase		**21.8%**	**2.7%**					**2.7%**
Total Municipal Entities remuneration	**76 350**	**90 906**	**77 112**	**69 517**	**77 112**	**(7 595)**	**-9.8%**	**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	Outcome			
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	8 497	7 689	38	45	134	936	120	30	1 413	143	100	35	19 909	8 748	103 524
Interest earned - external investments	679	626	516	424	339	186	378	200	201	156	130	91	3 665	600	750
Other revenue	7 152	4 493	(824)	1 373	1 266	1 075	(833)	1 482	873	837	10 177	1 866	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**	**1 992**	**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	3 895	76 461	84 881	89 278
Remuneration of Board Members	–	–	146	–	–	212	–	–	238	–	–	239	651	656	675
Debt impairment	–	–	–	–	–	–	–	–	–	(598)	–	9	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	4 649	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	(197)	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	1 231	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	841	56 063	51 121	66 783
Losses	–	1	(8)	2	(53)	0	22	0	(2)	(1)	100	(6)	(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**	**10 838**	**412 065**	**238 104**	**302 971**

Table continues on next page.

City of Cape Town: FMR - Annexure A (June 2021 – Provisional Results)

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	Outcome			
Capital expenditure															
Capital assets	777	818	4 457	4 177	1 219	3 279	733	445	2 013	907	(544)	2 376	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)**	**2 376**	**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	2 394	36 931	20 176	220 050
Transfers and Subsidies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest	679	626	516	424	339	186	378	200	201	156	130	91	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)	(7 734)	(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)**	**(5 248)**	**(158 802)**	**(139 831)**	**(13 717)**
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	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	(2 376)	(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**	**(2 376)**	**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)**	**(7 624)**	**(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**	**12 325**	**8 900**	**3 425**	**38.5%**	**8 900**
Operational Buildings	37 785	37 857	8 900	12 325	8 900	3 425	38.5%	8 900
Municipal Offices	*37 785*	*37 857*	*8 900*	*12 325*	*8 900*	*3 425*	*38.5%*	*8 900*
Computer Equipment	**13 314**	**13 590**	**8 277**	**4 112**	**8 277**	**(4 166)**	**-50.3%**	**8 277**
Computer Equipment	13 314	13 590	8 277	4 112	8 277	(4 166)	-50.3%	8 277
Furniture and Office Equipment	**3 219**	**1 618**	**614**	**160**	**614**	**(454)**	**-74.0%**	**614**
Furniture and Office Equipment	3 219	1 618	614	160	614	(454)	-74.0%	614
Machinery and Equipment	**1 619**	**919**	**174**	**–**	**174**	**(174)**	**-100.0%**	**174**
Machinery and Equipment	1 619	919	174	–	174	(174)	-100.0%	174
Total Capital Expenditure on new assets	**55 937**	**53 984**	**17 965**	**16 597**	**17 965**	**(1 369)**	**-7.6%**	**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**	**2 763**	**3 262**	**(499)**	**-15.3%**	**3 262**
Operational Buildings	471	3 855	3 262	2 763	3 262	(499)	-15.3%	3 262
Municipal Offices	*471*	*3 855*	*3 262*	*2 763*	*3 262*	*(499)*	-15.3%	*3 262*
Computer Equipment	**–**	**12 996**	**1 977**	**1 298**	**1 977**	**(679)**	**-34.3%**	**1 977**
Computer Equipment	–	12 996	1 977	1 298	1 977	(679)	-34.3%	1 977
Furniture and Office Equipment	**–**	**2 900**	**–**	**–**	**–**	**–**	**-**	**–**
Furniture and Office Equipment	–	2 900	–	–	–	–	-	–
Machinery and Equipment	**–**	**1 748**	**327**	**–**	**327**	**(327)**	**-100.0%**	**327**
Machinery and Equipment	–	1 748	327	–	327	(327)	-100.0%	327
Total Capital Expenditure on renewal of existing assets	**471**	**21 498**	**5 566**	**4 061**	**5 566**	**(1 505)**	**-27.0%**	**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**	**10 560**	**10 783**	**(223)**	**-2.1%**	**10 783**
Operational Buildings	14 599	17 772	10 783	10 560	10 783	(223)	-2.1%	10 783
Municipal Offices	*14 599*	*17 772*	*10 783*	*10 560*	*10 783*	*(223)*	*-2.1%*	*10 783*
Total Repairs and Maintenance Expenditure	**14 599**	**17 772**	**10 783**	**10 560**	**10 783**	**(223)**	**-2.1%**	**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	**54 693**	**54 499**	**57 907**	**56 826**	**57 907**	**(1 080)**	**-1.9%**	**57 907**
Operational Buildings	54 693	54 499	57 907	56 826	57 907	(1 080)	-1.9%	57 907
Municipal Offices	54 693	54 499	57 907	56 826	57 907	(1 080)	-1.9%	57 907
						–		
Total Depreciation	**54 693**	**54 499**	**57 907**	**56 826**	**57 907**	**(1 080)**	**-1.9%**	**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	63 341	65 718	(2 377)	-3.6%	65 718
Other own revenue	25 501	27 433	8 897	4 245	8 897	(4 652)	-52.3%	8 897
Total Revenue (excluding capital transfers and contributions)	**84 956**	**93 150**	**74 615**	**67 586**	**74 615**	**(7 029)**	**-9.4%**	**74 615**
Employee costs	732	1 409	1 409	1 390	1 409	(19)	-1.3%	1 409
Remuneration of Board Members	272	424	424	348	424	(76)	-17.9%	424
Depreciation and asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Materials and bulk purchases	687	674	615	472	615	(143)	-23.3%	615
Transfers and grants	–	–	42 597	–	42 597	(42 597)	-100.0%	42 597
Other expenditure	81 255	90 643	69 570	65 376	69 570	(4 194)	-6.0%	69 570
Total Expenditure	**82 946**	**93 150**	**114 615**	**67 586**	**114 615**	**(47 029)**	**-41.0%**	**114 615**
Surplus/(Deficit)	**2 010**	**(0)**	**(40 000)**	**–**	**(40 000)**	**40 000**	**100.0%**	**(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)**	**–**	**(40 000)**	**40 000**	**100.0%**	**(40 000)**
Taxation	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**2 010**	**(0)**	**(40 000)**	**–**	**(40 000)**	**40 000**	**100.0%**	**(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)	3 781	100.00%	(3 781)
Net cash from (used) investing	–	–	–	–	–	–	-	–
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**0**	**10**	**(0)**	**0**	**(0)**	**0**	**-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	4 097	4 800	(703)	-14.6%	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	63 341	65 718	(2 377)	-3.6%	65 718
Other revenue	8 415	6 057	4 097	148	4 097	(3 949)	-96.4%	4 097
Gains	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**84 956**	**93 150**	**74 615**	**67 586**	**74 615**	**(7 029)**	**-9.4%**	**74 615**
Expenditure By Type								
Employee related costs	732	1 409	1 409	1 390	1 409	(19)	-1.3%	1 409
Remuneration of Directors	272	424	424	348	424	(76)	-17.9%	424
Debt impairment	–	–	–	–	–	–	-	–
Depreciation & asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases	–	–	–	–	–	–	-	–
Other materials	687	674	615	472	615	(143)	-23.3%	615
Contracted services	64 117	68 715	56 644	52 676	56 644	(3 968)	-7.0%	56 644
Transfers and subsidies	–	–	42 597	–	42 597	(42 597)	-100.0%	42 597
Other expenditure	17 138	21 928	12 926	12 700	12 926	(226)	-1.7%	12 926
Losses	–	–	–	–	–	–	-	–
Total Expenditure	**82 946**	**93 150**	**114 615**	**67 586**	**114 615**	**(47 029)**	**-41.0%**	**114 615**
Surplus/(Deficit)	**2 010**	**(0)**	**(40 000)**	**–**	**(40 000)**	**40 000**	**100.0%**	**(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)**	**–**	**(40 000)**	**40 000**	**100.0%**	**(40 000)**
Taxation	–	–	–	–	–	–	-	–
Surplus/(Deficit) for the year	**2 010**	**(0)**	**(40 000)**	**–**	**(40 000)**	**40 000**		**(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	4 245	6 300	(2 055)	-32.6%	6 300
Transfers and Subsidies - Operational	59 454	65 718	65 718	63 341	65 718	(2 377)	-3.6%	65 718
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	1	–	–	–	–	–	-	–
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(79 285)	(96 921)	(75 799)	(67 586)	(75 799)	(8 213)	-10.8%	(75 799)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	(3)	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(11)**	**(3 771)**	**(3 781)**	**–**	**(3 781)**	**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)**	**3 781**	**100.00%**	**(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	(0)	0	-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	(703)	Some planned events could not materialise as a result of the current- and changing COVID-19 lockdown regulations.	No remedial action required. Budget will not been achieved.
Transfers and subsidies	(2 377)	As the income earned for the period and the operating expenditure incurred is lower than budget, the grant income received from the City is lower than anticipated.	No remedial action required. Savings has been realised.
Other revenue	(3 949)	The variance is as a result of delays in commencement of the naming rights contract.The services-in-kind balance will be finalised with the year-end processes.	The contract has since been signed and is effective from 1 July 2021.
Expenditure items			
Employee related costs	(19)	Immaterial variance.	-
Remuneration of Directors	(76)	The variance is due to timing of expenditure.	No remedial action required.
Other materials	(143)	Savings are due to efficient and effective cost management.	No remedial action required.
Contracted services	(3 968)	Expenditure incurred is lower than anticipated, due to the changing COVID-19 lockdown restrictions.	No remedial action required.
Other expenditure	(226)	Immaterial variance.	-
Cash flow items			
Other revenue	(2 055)	Some planned events could not materialise as a result of the current- and changing COVID-19 lockdown regulations.	No remedial action required. Budget will not be achieved.
Government - Operating	(2 377)	As the income earned for the period and the operating expenditure incurred is lower than budget, the grant income received from the City is lower than anticipated.	No remedial action required. Savings has been realised.
Suppliers and employees	8 213	Expenditure incurred is lower than anticipated, due to the changing COVID-19 lockdown restrictions.	No remedial action required.

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	348	424	(76)	-17.9%	424
Sub Total - Board Members of Entities	**272**	**424**	**424**	**348**	**424**	**(76)**	**-17.9%**	**424**
% increase		**56.2%**	**56.2%**					**56.2%**
Senior Managers of Entities								
Basic Salaries	732	1 409	1 409	1 390	1 409	(19)	-1.3%	1 409
Sub Total - Senior Managers of Entities	**732**	**1 409**	**1 409**	**1 390**	**1 409**	**(19)**	**-1.3%**	**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**	**1 738**	**1 833**	**(95)**	**-5.2%**	**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	Outcome			
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	11	1	298	188	474	376	177	417	458	786	410	501	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	6 451	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**	**6 952**	**74 615**	**116 921**	**125 416**
Expenditure By Type															
Employee related costs	115	128	110	115	115	115	115	115	115	115	115	115	1 409	1 528	1 658
Remuneration of Board Members	–	–	117	–	–	75	–	–	92	–	–	64	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	4	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	5 682	56 644	87 054	87 348
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	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	1 086	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**	**6 952**	**114 615**	**156 921**	**165 415**

Table continues on next page.

City of Cape Town: FMR - Annexure A (June 2021 – Provisional Results)

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	Outcome			
Capital expenditure															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cash flow															
Ratepayers and other	11	1	298	188	474	379	184	452	480	801	420	557	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	6 395	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)	(6 952)	(75 799)	(114 207)	(122 540)
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	–	–	–	–	–	(0)	–	–	–	–	–	–	(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)	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**	**19 780**	**20 398**	**(618)**	**-3.0%**	**20 398**
Sport and Recreation Facilities	22 912	26 068	20 398	19 780	20 398	(618)	-3.0%	20 398
Outdoor Facilities	22 912	*26 068*	20 398	19 780	20 398	(618)	-3.0%	20 398
Total Repairs and Maintenance Expenditure	**22 912**	**26 068**	**20 398**	**19 780**	**20 398**	**(618)**	**-3.0%**	**20 398**

QUALITY CERTIFICATE

I, **LUNGELO MBANDAZAYO**, the municipal manager of the **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 **June 2021** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

Lungelo Mbandazayo

Municipal Manager of the City of Cape Town (CPT)

Digitally signed by Lungelo Mbandazayo
Date: 2021.07.09 08:26:32 +02'00'

Signature ----------

Date ----------

CTICC

9 July 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 **June 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 July 2021

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature _____ Date 9 July 2021

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

12 July 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 **June 2021** which is based on provisional results has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Fairoza Parker

Chief Financial Officer

FParker

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

Fritz Sonnenberg Road Green Point 8051
PO Box 298 Cape Town 8000 South Africa

Tel: +27 21 417 0101
Fax: +27 86 588 6387
www.capetownstadium.co.za

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

JUNE 2020

(PROVISIONAL RESULTS)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

May BME 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	1 461 519 312	212 248 492	-10 291 449	1 663 476 356	-63 935 158
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	4 495 337	-6 753 372	202 501	69 586
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	7 723 971	-12 491 683	501 550	258 114
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	435 144 587	105 512 363	-5 751 641	534 905 309	-36 852 487
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	108 152 132	-113 056 322	446 166	3 441 801
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	40 449 051	59 894 923	-84 589 369	15 754 605	-9 309 410
Recreation & Parks	1 692 460 950	1 801 850 643	-1 163 023 309	2 331 288 285	1 472 497 915	1 556 843 882	-983 689 230	2 045 652 567	1 397 807 306	1 150 385 908	-631 835 108	1 916 358 106	-129 294 461
Social Development & ECD	291 632 262	322 395 653	-144 681 096	469 346 820	246 991 407	282 876 837	-126 480 981	403 387 263	239 374 594	263 273 575	-118 746 452	383 901 718	-19 485 546
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	9 985 169	12 038 265	-21 114 067	909 368	276 579
Community Services & Health	**4 391 186 113**	**2 750 223 313**	**-1 635 834 280**	**5 505 575 146**	**3 776 085 200**	**2 393 265 159**	**-1 398 063 699**	**4 771 286 660**	**3 597 360 174**	**1 923 724 967**	**-1 004 629 463**	**4 516 455 678**	**-254 830 982**
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	67 590 445	27 212 231	-82 593 772	12 208 904	14 830 264
Corp Project Programme & Portfolio Mngmt	98 521 249	17 928 822	-49 850 518	66 599 554	80 399 745	15 082 283	-43 019 648	52 462 380	88 773 891	13 017 049	-28 881 564	72 909 376	20 446 997
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	78 787 005	21 246 435	-89 209 289	10 824 152	4 152 577
Executive Committees & CS Operations	71 947 549	44 636 421	-111 652 066	4 931 904	58 655 896	38 712 571	-93 736 764	3 631 703	59 130 799	37 769 854	-96 809 288	91 365	-3 540 338
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	282 999 342	53 596 642	-253 192 426	83 403 557	23 351 267
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	41 839 630	13 613 954	-43 294 497	12 159 087	1 071 005
Information Systems & Technology	955 146 090	463 176 514	-1 224 434 819	193 887 785	825 637 371	406 050 016	-1 083 847 645	147 839 742	893 293 509	323 649 524	-1 083 814 190	133 128 843	-14 710 899
Legal Services	163 945 282	102 399 223	-252 189 137	14 155 368	151 354 341	83 365 535	-210 485 364	24 234 512	154 023 554	87 096 308	-220 140 585	20 979 277	-3 255 235
Management: Corporate Services	20 613 736	69 402 172	-83 747 966	6 267 941	11 730 882	59 855 089	-69 924 786	1 661 185	6 177 505	53 836 706	-59 318 229	695 982	-965 203
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	40 434 814	10 566 666	-36 557 386	14 444 094	2 117 272
Organisational Performance Management	63 735 159	15 298 412	-63 099 143	15 934 429	34 615 057	12 832 152	-41 090 106	6 357 102	34 939 958	11 483 936	-33 644 425	12 779 470	6 422 367
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	33 815 708	10 594 171	-30 359 783	14 050 096	-222 413
Resilience	8 113 270	9 243 524	-16 948 957	407 838	7 195 537	7 567 869	-14 401 636	361 770	5 073 924	6 374 473	-10 990 143	458 255	96 485
Corporate Services	**2 035 278 937**	**899 734 704**	**-2 485 633 351**	**449 380 290**	**1 718 852 049**	**774 955 111**	**-2 155 468 846**	**338 338 314**	**1 786 880 085**	**670 057 951**	**-2 068 805 576**	**388 132 459**	**49 794 145**
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	160 850 844	29 124 723	-26 657 158	163 318 409	-27 255 887
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	370 781 406	249 178 764	-295 441 570	324 518 599	-857 364
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	4 318 875	11 091 829	-15 046 964	363 739	145 346
Fleet Management	339 226 634	130 223 191	-459 682 333	9 767 491	255 660 843	116 306 783	-420 609 416	-48 641 790	293 052 766	103 056 233	-422 431 060	-26 322 061	22 319 728
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	2 388 384	11 000 139	-13 159 613	228 910	-24 044
Mgmt:Economic Opportunities & Asset Mngt	45 067 942	80 127 739	-117 003 663	8 192 018	39 958 556	70 004 153	-100 299 437	9 663 272	44 895 647	63 004 409	-73 273 184	34 626 872	24 963 601
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	3 609 678	481 840	-3 800 726	290 792	114 127
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	170 301 225	54 248 452	-10 453 093	214 096 585	-38 940 234
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	79 626 298	42 586 916	-19 559 395	102 653 819	1 372 260
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	5 418 147	10 958 775	-15 905 207	471 715	191 817
Economic Opportunities & Asset Managemnt	**1 353 345 377**	**730 983 554**	**-1 071 107 554**	**1 013 221 378**	**1 152 117 078**	**647 388 091**	**-967 287 138**	**832 218 031**	**1 135 243 271**	**574 732 079**	**-895 727 970**	**814 247 381**	**-17 970 650**
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	10 072 176 574	2 856 928 245	-879 128 426	12 049 976 394	-289 087 949
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	4 600 303	43 581 819	-47 824 820	357 302	91 344
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	33 116 136	34 688 380	-722 161	67 082 355	-11 491 643
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**	**10 109 893 014**	**2 935 198 444**	**-927 675 407**	**12 117 416 050**	**-300 488 248**
Budgets	1 468 234 622	3 195 641 101	-66 974 293	4 596 901 431	1 258 602 840	2 929 044 163	-59 316 882	4 128 330 120	1 175 742 356	2 653 052 940	-53 322 748	3 775 472 547	-352 857 573
Cape Town Stadium	114 672 136	18 075 715	0	132 747 851	105 068 012	16 237 407	0	121 305 419	115 509 266	16 291 896	0	131 801 162	10 495 742
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	37 922 326	22 593 449	-60 401 099	114 675	-2 505 585
Finance: Finance	4 587 599	5 373 677	-9 730 017	231 259	4 206 874	4 678 235	-8 619 347	265 762	4 088 200	4 289 504	-8 029 502	348 202	82 440
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	23 539 684	29 983 074	-27 402 110	26 120 647	-1 242 754
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	5 373 063	4 832 612	-6 712 732	3 492 944	-363 225
Management: Finance	4 367 848	67 129 148	-71 286 037	210 959	3 944 749	58 363 841	-62 086 151	222 439	3 391 672	53 005 140	-56 069 174	327 638	105 199
Revenue	589 155 022	354 897 120	-783 697 789	160 354 354	525 255 708	314 417 361	-701 369 609	138 303 460	507 635 554	299 187 698	-648 979 308	157 843 944	19 540 484
Supply Chain Management	185 738 671	151 017 987	-330 471 728	6 284 931	163 518 575	128 605 614	-289 272 290	2 851 899	156 905 288	115 608 866	-259 332 935	13 181 220	10 329 321
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	1 887 141	5 279 078	-6 998 455	167 764	158 689
Treasury Services	1 238 372 197	48 297 450	-120 734 734	1 165 934 912	1 090 718 798	42 685 312	-103 154 074	1 030 250 036	971 004 462	40 751 952	-98 048 741	913 707 672	-116 542 363
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	99 270 942	16 644 373	-107 285 813	8 629 502	12 660 305
Finance	**3 824 626 050**	**3 936 684 014**	**-1 654 360 933**	**6 106 949 131**	**3 339 502 427**	**3 579 288 146**	**-1 467 443 337**	**5 451 347 237**	**3 102 269 954**	**3 261 520 580**	**-1 332 582 618**	**5 031 207 915**	**-420 139 321**
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	14 909 549	1 986 605	-15 667 264	1 228 890	-22 589
Housing Development	713 268 549	89 288 477	0	802 557 026	638 031 428	78 781 689	0	716 813 116	514 071 014	71 841 144	0	585 912 158	-130 900 958
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	1 223 625	-6 874 965	535 815	194 474
Informal Settlements	446 062 350	162 997 475	-78 134 571	530 925 253	391 994 997	145 341 102	-69 236 583	468 099 516	341 173 946	216 500 222	-144 831 810	412 842 358	-55 257 158
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	6 974 514	62 575 250	-68 571 140	978 624	-638 150
Operational Policy & Planning	285 558 970	65 310 421	0	350 869 391	238 690 203	59 693 321	0	298 383 524	209 045 968	55 824 587	0	264 870 555	-33 512 969
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	7 303 956	798 874	-7 477 163	625 667	217 861
Public Housing	447 566 812	425 157 201	-57 975 184	814 748 830	404 390 270	387 003 785	-52 166 052	739 228 003	382 903 482	356 752 971	-50 559 730	689 096 723	-50 131 280
Support Services: HS	9 984 959	1 906 295	0	11 891 254	9 198 624	1 684 440	0	10 883 064	8 836 086	1 743 875	0	10 579 961	-303 103
Human Settlements	**1 945 593 989**	**828 826 638**	**-259 520 683**	**2 514 899 944**	**1 721 247 275**	**746 241 372**	**-230 464 024**	**2 237 024 623**	**1 491 405 670**	**769 247 153**	**-293 982 072**	**1 966 670 751**	**-270 353 873**

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

May BME 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	12 736 069	1 117 884	-12 752 599	1 101 354	491 131
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	36 711 641	41 505 344	-77 543 547	673 437	-468 273
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	65 540 553	50 849 441	-88 082 524	28 307 469	16 020 213
Probity	132 244 920	33 219 082	-158 569 307	6 894 696	119 562 737	29 209 938	-142 504 307	6 268 368	116 961 933	28 298 024	-133 839 129	11 420 828	5 152 460
Office of the City Manager	**258 654 767**	**157 275 450**	**-383 759 050**	**32 171 168**	**226 150 203**	**137 341 449**	**-343 184 095**	**20 307 557**	**231 950 195**	**121 770 694**	**-312 217 800**	**41 503 089**	**21 195 532**
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	81 370 228	47 942 103	-44 539	129 267 792	-2 705 047
Events	108 984 888	46 699 040	-4 503 781	151 180 147	46 351 927	41 106 762	-3 984 955	83 473 734	43 621 623	31 739 526	-2 485 749	72 875 400	-10 598 334
Finance: S&S	8 149 068	907 388	-8 646 208	410 248	7 552 017	773 997	-7 945 847	380 166	6 599 649	858 483	-6 804 082	654 050	273 883
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	619 070 248	312 508 107	-82 708 973	848 869 381	-68 555 632
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	3 345 395	505 277	-3 544 282	306 390	132 114
Operational Coordination	2 557 949 364	385 920 980	-24 250 711	2 919 619 634	2 079 238 360	342 168 663	-22 261 026	2 399 145 998	2 170 364 799	377 094 260	-21 150 180	2 526 308 879	127 162 881
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	30 575 314	101 769 382	-130 418 299	1 926 397	37 263 495
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	433 825 770	138 853 917	-8 174 877	564 504 811	11 308 509
Project Management Office: S&S	220 000	410 763	0	630 763	210 000	352 575	0	562 575	0	319 376	0	319 376	-243 199
Public Emergency Communications Centre	43 852 902	46 366 714	-87 869 053	2 350 563	40 219 561	40 954 795	-79 018 224	2 156 133	43 653 104	30 511 981	-71 893 324	2 271 762	115 629
Support Services: S&S	18 734 536	3 572 016	-20 929 805	1 376 747	17 085 373	3 111 543	-19 033 477	1 163 438	15 854 439	2 986 699	-17 023 132	1 818 006	654 568
Safety & Security	**4 132 747 070**	**1 270 154 340**	**-475 594 211**	**4 927 307 198**	**3 346 216 351**	**1 132 483 569**	**-424 386 543**	**4 054 313 377**	**3 448 280 569**	**1 045 089 111**	**-344 247 437**	**4 149 122 244**	**94 808 867**
Development Management	308 657 214	73 945 919	0	382 603 133	280 122 173	65 366 269	0	345 488 442	279 716 988	64 372 929	0	344 089 917	-1 398 525
Environmental Management	322 177 228	90 872 847	-81 920	412 968 155	261 891 932	80 729 624	-74 615	342 546 941	255 156 168	75 116 560	-76 832	330 195 897	-12 351 045
Finance: SP & E	16 238 526	2 064 370	-17 716 250	586 646	12 502 544	1 805 211	-15 477 332	-1 169 577	10 241 642	1 750 823	-11 034 515	957 950	2 127 527
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	2 278 144	725 796	-2 802 139	201 801	29 879
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	5 105 690	52 409 688	-57 323 114	192 264	-34 624
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	3 226 792	759 385	-3 714 253	271 925	116 958
Support Services: SP & E	2 807 169	911 674	-3 577 602	141 242	2 561 671	789 795	-3 222 572	128 893	2 438 999	817 089	-3 041 297	214 791	85 897
Urban Catalytic Investment	88 229 895	27 661 376	0	115 891 271	53 790 414	24 269 906	0	78 060 320	42 056 745	21 346 467	0	63 403 212	-14 657 108
Urban Planning & Design	69 445 031	38 413 618	0	107 858 648	56 950 005	33 866 820	0	90 816 825	61 218 631	30 586 616	0	91 805 247	988 421
Spatial Planning & Environment	**820 761 399**	**302 328 812**	**-102 375 865**	**1 020 714 347**	**679 536 949**	**266 744 722**	**-89 856 050**	**856 425 622**	**661 439 798**	**247 885 353**	**-77 992 149**	**831 333 003**	**-25 092 619**
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	23 193 087	6 008 850	-18 579 031	10 622 906	6 579 811
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	340 096 400	91 801 417	-73 404 488	358 493 329	-73 777 330
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	10 503 424	90 369 433	-99 917 309	955 548	442 804
Network Management	184 544 191	67 391 070	0	251 935 262	144 534 439	57 993 567	0	202 528 007	125 873 639	51 383 585	0	177 257 224	-25 270 782
Public Transport	1 288 719 973	172 981 755	-84 989 515	1 376 712 212	999 284 812	149 732 644	-72 836 623	1 076 180 833	969 323 989	122 078 838	-55 332 558	1 036 070 269	-40 110 563
Public Transport Regulations	31 111 268	44 331 386	0	75 442 655	24 992 775	37 361 735	0	62 354 509	14 196 613	36 459 655	0	50 656 268	-11 698 241
Roads Infrastructure & Management	1 243 090 498	257 966 434	0	1 501 056 932	889 705 405	230 115 029	0	1 119 820 434	890 614 040	205 736 959	0	1 096 350 999	-23 469 435
Shared Services	163 633 777	71 205 139	-98 262 127	136 576 788	120 107 988	61 152 155	-84 603 980	96 656 163	117 940 122	54 409 507	-66 023 097	106 326 532	9 670 369
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	79 619 714	35 793 285	-18 096 761	97 316 237	-12 556 176
Transport	**3 568 364 882**	**880 719 642**	**-435 073 570**	**4 014 010 955**	**2 705 407 029**	**771 504 462**	**-372 672 634**	**3 104 238 857**	**2 571 361 027**	**694 041 530**	**-331 353 243**	**2 934 049 314**	**-170 189 544**
Area Central	72 087 846	69 921 832	-114 691 609	27 318 070	50 377 749	61 201 478	-94 858 482	16 720 746	55 916 111	55 927 986	-89 905 218	21 938 879	5 218 133
Area East	64 270 234	59 054 301	-99 141 356	24 183 178	44 267 390	51 253 197	-82 480 972	13 039 615	44 524 138	44 848 914	-71 994 562	17 378 489	4 338 874
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	50 439 178	59 425 386	-89 624 005	20 240 558	7 807 157
Area South	63 211 790	58 883 952	-93 630 107	28 465 635	47 563 301	51 613 888	-81 324 819	17 852 370	49 272 122	47 714 186	-74 376 540	22 609 769	4 757 399
City Improvement Districts	277 172 675	1 467 560	0	278 640 234	253 696 469	1 309 755	0	255 006 224	253 513 734	1 321 397	0	254 835 131	-171 093
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	227 707 322	302 676 524	-485 569 543	44 814 303	19 206 936
EPWP & CDW	56 781 340	20 288 688	0	77 070 028	45 382 028	17 762 919	0	63 144 947	34 944 898	16 650 386	0	51 595 284	-11 549 663
Finance: UM	6 994 231	1 031 598	-7 672 957	352 872	6 425 149	909 700	-7 010 696	324 154	6 322 754	1 006 597	-6 783 481	545 870	221 717
HR Business Partner: UM	4 682 861	848 802	-5 296 141	235 522	4 236 839	747 146	-4 815 611	168 374	6 788 353	733 914	-5 471 130	2 051 136	1 882 762
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	4 807 746	61 995 337	-68 066 308	-1 263 225	248 352
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	2 897 211	0	6 072 041	26 936
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	2 997 560	0	5 318 625	-57 927
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	2 908 485	0	5 964 548	-20 875
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	3 181 405	0	6 461 410	-37 520
MURP Technical Support	150 307 173	21 367 755	0	171 674 928	107 380 834	18 777 277	0	126 158 111	116 254 151	17 145 400	0	133 399 551	7 241 439
Project Management Office: UM	7 492 789	973 820	-8 088 291	378 319	6 808 915	856 037	-7 312 196	352 756	6 819 600	670 091	-6 869 135	620 555	267 799
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	21 687 338	15 123 015	-33 898 196	2 912 157	7 537 341
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	22 840 189	8 677 753	-14 991 234	16 526 708	-384 532
Urban Management	**1 140 905 143**	**803 723 444**	**-1 208 403 465**	**736 225 121**	**905 571 465**	**700 988 312**	**-1 041 071 224**	**565 488 554**	**913 669 596**	**645 901 547**	**-947 549 354**	**612 021 789**	**46 533 235**
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	1 248 073	9 740 644	-10 875 648	113 069	44 812
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	4 240 015	52 234 203	-56 082 859	391 359	50 736
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	3 361 161	10 201 744	-13 154 493	408 412	-56 997
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	2 468 704 723	1 351 057 069	-635 656 974	3 184 104 818	-217 710 979
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	12 118 687	10 444 365	-21 481 252	1 081 800	414 103
Water & Sanitation: Bulk Services	2 125 715 785	1 142 669 447	-408 264 619	2 860 120 614	1 886 002 282	1 030 887 305	-363 665 413	2 553 224 174	1 670 270 150	849 334 153	-326 383 174	2 193 221 129	-360 003 046
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	423 711 193	232 956 041	-268 893 824	387 773 410	-26 118 641
Water & Sanitation: Retail Services	2 838 748 043	4 734 718 472	-655 316 662	6 918 149 852	2 397 993 800	4 244 863 000	-581 862 419	6 060 994 381	2 340 537 089	3 748 936 573	-492 430 732	5 597 042 930	-463 951 451
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	600 031 426	386 744 758	-597 005 055	389 771 128	104 346 548
Water & Waste	**9 200 529 256**	**8 430 629 026**	**-3 185 708 023**	**14 445 450 259**	**7 997 499 312**	**7 577 794 102**	**-2 858 400 447**	**12 716 892 968**	**7 524 222 518**	**6 651 649 548**	**-2 421 964 012**	**11 753 908 054**	**-962 984 914**
Total	**45 239 823 027**	**24 608 782 802**	**-14 128 107 185**	**55 720 498 644**	**37 818 663 081**	**21 964 671 934**	**-12 417 548 918**	**47 365 786 097**	**36 573 975 871**	**19 540 818 955**	**-10 958 727 100**	**45 156 067 726**	**-2 209 718 371**