CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO:

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1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: AUGUST 2021

ONDERWERP
FINANSIËLE MONITERINGSVERSLAG: AUGUSTUS 2021

ISIHLOKO
INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYETHUPHA 2021

(J2797)

3. DELEGATED AUTHORITY

In terms of delegation

This report is for **FOR NOTING BY**

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

4. DISCUSSION

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

The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 31 August 2021.

Financial Implications ☑ None ☐ Opex ☐ Capex

☐ Capex: New Projects

☐ Capex: Existing projects requiring additional funding

☐ Capex: Existing projects with no Additional funding requirements

4.1. Policy and Strategy ☐ Yes ☑ No

4.2. Legislative Vetting ☐ Yes ☑ No

4.3. Legal Implications ☑ Yes ☐ No

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

4.4. Staff Implications ☐ Yes ☑ No

4.5. Risk Implications ☐ Yes ☑ No

4.6. POPIA Compliance ☑ Yes It is confirmed that this report has been checked and considered for POPIA compliance.

5. RECOMMENDATIONS

a) It is recommended that the Financial Monitoring Report for the period ending 31 August 2021 be noted and referred to MayCo Members and EMT for remedial action, where required.

b) It be noted that any saving on the various expenditure items will be set aside to address a shortfall on post-retirement medical aid provision, leave provision or other staff benefits, which are dependent on actuarial valuations and need to be topped up as such at year-end.

AANBEVELING

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

b) Daarvan kennis geneem word dat enige besparing op die verskillende bestedingsitems opsygesit sal word om voorsiening te maak vir 'n tekort in die voorsiening vir mediese hulp na aftrede, verlof- of ander personeelvoordele, wat van aktuariële waardasies afhang en gevolglik aan die einde van die jaar aangevul moet word.

ISINDULULO

a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 eyeThupha 2021 ize idluliselwe kumaLungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.

b) Kufuneka kuqatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luyakuthi lubekelwe bucala ukuze luphendule intsilelo ngokujoliswe kobonelelo loncedo lwezamayeza kwabo sele bedla umhlalaphantsi, ubonelelo ngekhefu okanye nezinye izibonelelo zoncedo kubasebenzi, apho kuxhomekeke kwezoqingqo-maxabiso ngokusemngciphekweni nemfuneko yokuba zongezwe njengoko zinjalo, ekupheleni konyaka.

ANNEXURES

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

FOR FURTHER DETAILS CONTACT

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DIRECTORATE		FILE REF NO	N/A
SIGNATURE : DIRECTOR			

Making progress possible. Together.

EXECUTIVE DIRECTOR

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

AUGUST 2021

MUNICIPAL MANAGER QUALITY CERTIFICATION

EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

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

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

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 AUGUST 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 '2020/21 Provisional Outcome' columns in the ensuing tables have been populated with pre-audited figures and are provisional where final figures are not available yet.

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

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

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

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

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

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 36 – 74)

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

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 76 – 82)

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 83 – 92)

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

IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN STADIUM (CTS) (PAGE 93 – 100)

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

KEY DATA: CITY OF CAPE TOWN

OPERATING BUDGET

Operating Budget	Budget 2021/22	YearTD budget 2021/22	YearTD actual 2021/22	YTD variance	Full Year Forecast
Total Revenue[1] (R'Thousands)	47 553 699	9 107 680	8 800 204	(307 476)	47 443 201
Total Expenditure[1] (R'Thousands)	48 322 260	6 582 026	5 863 693	(718 333)	48 193 195
Surplus/(Deficit) [1](excl. capital transfers and contributions)	**(768 561)**	**2 525 654**	**2 936 511**	**410 856**	**(749 994)**

CAPITAL BUDGET

Capital Budget	Budget 2021/22	YearTD budget 2021/22	YearTD actual 2021/22	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	8 828 682	441 439	256 369	(185 071)	6 725 560

FINANCIAL POSITION

Working Capital	Provisional Outcome 2020/21	Original Budget 2021/22	Adjusted budget 2021/22	YearTD actual
Cost coverage ratio[3]				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	1,82:1	-	-	1,63:1
Liquidity				
Current Ratio (Current assets/current liabilities)[4]	1.8	1.4	1.7	2.2
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)[5]	1.1%	2.4%	2.4%	3.0%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants)[6]	0.0%	48.3%	43.9%	44.8%
Financial Position (R'Thousands)[7]				
Total Assets	78 680 064	83 193 449	86 919 328	80 617 102
Total Liabilities	23 564 986	27 147 023	27 179 882	22 445 624
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8 126 100	7 517 656	7 037 185	9 442 679

- **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 1.63, which falls within the norm of 1-3 months (MFMA Circular 71).

- **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 2.2 shows that the City has sufficient cash to meet its short-term financial obligations and is slightly above the norm of 1.5 to 2.1 (MFMA Circular 71). The expected annual budgeted outcome of 1.7, however, falls within this norm.

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

  The year-to-date ratio of 3.0% is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This ratio is budgeted at 2.4% for the 2021/22 financial year.

- **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 is 44.8% and is budgeted at 48.3% for the 2021/22 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 R9 443 million as at 31 August 2021. This position is as a result of levels of cash realised in the previous financial year. The total includes all reserves and commitments required to be backed by cash. The funds are invested in compliance with the MFMA, and the City's Cash Management & 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	313 944	66 433	1 874 672	2 255 049
Electricity	759 632	31 120	456 792	1 247 544
Rates	794 025	109 900	1 495 994	2 399 920
Sewerage	165 075	27 432	723 943	916 450
Refuse	103 926	20 184	548 148	672 259

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period September 2020 to August 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 2020/21	Current year 2021/22 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)	Monthly Collection Ratio per Service
Electricity	99.41%	101.42%	101.70%	99.12%
Water	90.08%	94.69%	94.85%	76.52%
Sewerage	91.80%	96.21%	96.05%	94.42%
Refuse	86.62%	95.24%	95.18%	92.64%
Rates	92.86%	98.82%	98.38%	96.27%
Other	89.14%	104.51%	102.89%	128.01%

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

The 12 Months Moving Average Payment Ratio for the period ended 31 August 2021 is 99.68%.

The overall collection ratio results for August 2021 are reflected in the table below:

Monthly Collection Rate	
Period	**Current year**
12 Months	99.68%
6 Months	98.95%
3 Months	99.38%
Monthly	104.17%

HUMAN RESOURCES

Human Resources	Provisional Outcome 2020/21	Original Budget 2021/22	Adjusted Budget 2021/22	YearTD actual 2021/22
Employee and Councillor remuneration **(R'Thousands)**	15 274 440	15 792 336	15 800 578	2 190 961
Employee Costs (Employee costs/Total Revenue - capital revenue)	35.0%	32.9%	32.8%	24.6%
Total Cost of Overtime **(R'Thousands)**	942 386	838 145	837 199	78 797

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 64.

STAFF COMPLEMENT

Municipal Employees (numbers)	As at 30 June 2021	Original Budget 2021/22	August 2021
Filled posts - Permanent	27 721	27 729	27 728
Filled posts - Temporary	1 663	1 941	1 612
Vacant posts - Permanent	3 088	2 932	3 179
	32 472	**32 602**	**32 519**

Municipal Councillors (numbers)	As at 30 June 2021	Original Budget 2021/22	August 2021
Municipal Councillors	228	231	227
Municipal Councillors - Vacancies	3	-	4
	231	**231**	**231**

The City had 3179 vacancies as at 31 August 2021; 750 positions were filled (417 internal, 124 external, 209 rehire), with 221 terminations processed since the start of the financial year. Filling of vacancies is ongoing and seasonal staff are appointed as and when required.

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

DIRECTORATE	VACANT POSTS (Permanent positions)		% of Posts Filled	Vacancy Rate
	Number of Posts	Value		
City Manager (Office of CM)	10	R5 123 868	94.91%	5.09%
Community Services and Health	261	R75 709 675	95.72%	4.28%
Corporate Services	165	R71 145 291	90.99%	9.01%
Economic Opportunities and Asset Management	78	R25 887 828	92.40%	7.60%
Energy & Climate Change	233	R69 563 760	91.77%	8.23%
Finance	135	R42 559 581	93.39%	6.61%
Human Settlements	102	R31 045 426	90.61%	9.39%
Safety and Security	681	R161 890 881	89.66%	10.34%
Spatial Planning and Environment	80	R32 161 853	92.15%	7.85%
Transport	313	R86 598 503	90.75%	9.25%
Urban Management	26	R11 922 173	95.20%	4.80%
Water and Waste	1095	R291 889 743	87.54%	12.46%
TOTAL	**3 179**	**R905 498 583**	**91.05%**	**8.95%**

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)	5	3	2	0	10
Community Services and Health	174	54	31	2	261
Corporate Services	130	25	7	3	165
Economic Opportunities & Asset Management	32	36	9	1	78
Energy and Climate Change	84	95	44	10	233
Finance	62	36	31	6	135
Human Settlements	47	39	7	9	102
Safety and Security	340	58	277	6	681
Spatial Planning and Environment	46	14	14	6	80
Transport	121	53	58	81	313
Urban Management	17	3	6	0	26
Water and Waste	369	272	278	176	1 095
Grand Total	**1 427**	**688**	**764**	**300**	**3179**

BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

Description R'Thousands	Original Budget 2021/22	Adjusted Budget 2021/22	YearTD actual 2021/22	YearTD budget 2021/22	YTD variance
Total Revenue (excluding capital transfers and contributions)	47 509 600	47 553 699	8 800 204	9 107 680	(307 476)
Total Expenditure	48 274 839	48 322 260	5 863 693	6 582 026	(718 333)
Surplus/(Deficit)	**(765 240)**	**(768 561)**	**2 936 511**	**2 525 654**	**410 856**

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 2021/22

Description R thousands	Budget Year 2021/22						
	Original Budget	**Adjusted Budget**	**YearTD actual**	**YearTD budget**	**YTD variance**	**YTD variance %**	**Full Year Forecast**
Revenue By Source							
Property rates	10 984 132	10 984 132	1 815 592	1 830 689	(15 097)	-0.8%	10 984 132
Service charges - electricity revenue	15 734 566	15 734 566	2 994 560	2 950 588	43 973	1.49%	15 734 562
Service charges - water revenue	3 556 345	3 556 345	539 401	502 548	36 854	7.3%	3 556 345
Service charges - sanitation revenue	1 775 113	1 775 113	268 823	250 300	18 523	7.4%	1 775 113
Service charges - refuse revenue	1 330 442	1 330 442	202 323	221 740	(19 418)	-8.8%	1 288 306
Rental of facilities and equipment	350 647	350 647	56 163	58 441	(2 278)	-3.9%	344 937
Interest earned - external investments	855 119	855 119	156 867	142 520	14 347	10.1%	855 119
Interest earned - outstanding debtors	449 452	449 452	71 471	74 909	(3 438)	-4.6%	449 543
Dividends received	–	–	–	–	–	-	–
Fines, penalties and forfeits	1 247 015	1 247 015	185 547	199 007	(13 460)	-6.8%	1 274 074
Licences and permits	67 110	67 110	6 432	7 995	(1 563)	-19.5%	65 016
Agency services	261 614	261 614	36 026	36 092	(66)	-0.2%	261 614
Transfers and subsidies	5 650 364	5 694 463	1 482 713	1 571 078	(88 365)	-5.6%	5 606 565
Other revenue	3 194 622	3 194 622	984 168	970 879	13 289	1.4%	3 193 466
Gains	2 053 058	2 053 058	116	290 894	(290 778)	-100.0%	2 054 410
Total Revenue (excluding capital transfers and contributions)	**47 509 600**	**47 553 699**	**8 800 204**	**9 107 680**	**(307 476)**	**-3.4%**	**47 443 201**

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

- **Transfers and subsidies (R88.4 million under)**
  Under-recovery reflects in the following directorates:
  - Community Services & Health, mainly due to outstanding invoices;
  - Human Settlements, mainly due to outstanding invoices, and poor performance by a contractor;
  - Safety & Security, due to unprocessed recoveries relating to the LEAP project as the Transfer Payment Agreement (TPA) has not been finalised; and
  - Water & Waste, due to misalignment of the period budget provision and actual implementation of projects.

- **Gains (R290.8 million under)**
  The variance reflects on Inventory consumed: Gains Water and Price adjustments, where actuals can only be processed in the next reporting period due to system developments. National Treasury's requirement to reflect Bulk Purchases as part of the Inventory System has furthermore resulted in misalignment of cost elements.

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

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 38.

EXPENDITURE

Main expenditure types for 2021/22

Description R thousands	Budget Year 2021/22						
	Original Budget	**Adjusted Budget**	**YearTD actual**	**YearTD budget**	**YTD variance**	**YTD variance %**	**Full Year Forecast**
Expenditure By Type							
Employee related costs	15 612 510	15 620 752	2 163 432	2 329 580	(166 148)	-7.1%	15 465 187
Remuneration of councillors	179 826	179 826	27 529	28 075	(546)	-1.9%	179 781
Debt impairment	2 716 859	2 716 859	453 560	453 445	115	0.0%	2 716 859
Depreciation & asset impairment	3 013 855	3 013 855	502 405	498 443	3 962	0.8%	2 981 584
Finance charges	794 747	794 747	123 360	123 455	(95)	-0.1%	797 671
Bulk purchases - electricity	11 182 400	11 182 400	1 421 747	1 456 453	(34 705)	-2.4%	11 220 400
Inventory consumed	3 703 850	3 705 423	175 044	506 416	(331 372)	-65.4%	3 629 093
Contracted services	7 960 363	7 961 698	500 884	661 556	(160 672)	-24.3%	8 074 509
Transfers and subsidies	464 263	491 970	76 822	86 698	(9 876)	-11.4%	484 157
Other expenditure	2 632 043	2 640 606	418 767	435 929	(17 162)	-3.9%	2 629 595
Losses	14 124	14 124	142	1 977	(1 835)	-92.8%	14 360
Total Expenditure	**48 274 839**	**48 322 260**	**5 863 693**	**6 582 026**	**(718 333)**	**-10.9%**	**48 193 195**

Reasons for major over-/under expenditure per type

- **Employee Related Costs (R166.1 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 (EPWP) projects, and the hold placed on identified vacancies across directorates.

- **Inventory consumed (R331.4 million under)**
  Under expenditure reflects against the following elements:
  - Pharmaceutical supplies, G&D Pharmaceutical supplies, G&D Vaccines, due to outstanding invoices;
  - Inventory Consumed-Bulk Water, where actuals can only be processed in the next reporting period due to system developments. National Treasury's requirement to reflect Bulk Purchases as part of the Inventory System has furthermore resulted in misalignment of cost elements; and
  - Materials Consumables Tools & Equipment, where the number of refuse containers stolen/damaged are lower than anticipated resulting in fewer replacements.

- **Contracted Services (R160.7 million under)**
  Under expenditure reflects against the following elements:
  - Advisory Services - Project Management, mainly due to delays in implementation of projects in the Mayor's Office, and delays in signing the agreement with Wesgro to provide investment and trade promotion services on behalf of the City;
  - Security Municipal Facilities, due to outstanding invoices, and ongoing procurement processes for the appointment of security services for land invasion;
  - Litter Picking and Street Cleaning, and Refuse Removal, where the period budget is not aligned to actual expenditure as invoices are paid a month in arrears;
  - Sewerage Services, as a result of outstanding invoices, and the misalignment of the periodic plan with actual expenditure to date;
  - G&D Contract Services – Building, due to outstanding invoices as well as poor contractor performance;
  - R&M Contract Services - Building, due to the slower than expected start on maintenance programmes, outstanding invoices, and improved contract management control measures;
  - Haulage, due to less than anticipated waste being hauled from transfer stations and drop-off sites to landfill sites;
  - G&D Sewerage Services, as a result of outstanding invoices as well as the periodic plan that is not in line with actual expenditure to date;
  - R&M Electrical, due to the Public Lighting maintenance contract that is only partially in place as two of the three contracts are still to be awarded;
  - Cleaning Cost, mainly due to outstanding invoices; and
  - Administration and Support Staff, due to less than planned Labour Broker staff requirements to date.

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

Expenditure per vote (directorate)

Vote Description R thousands	Budget Year 2021/22						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4 203 855	4 203 870	517 986	577 613	(59 627)	-10.3%	4 203 870
Vote 2 - Corporate Services	2 270 723	2 270 735	317 021	326 548	(9 528)	-2.9%	2 270 723
Vote 3 - Economic Opportunities & Asset Managemnt	1 499 132	1 508 519	207 821	224 955	(17 134)	-7.6%	1 508 531
Vote 4 - Energy & Climate Change	13 841 423	13 841 423	1 802 700	1 866 122	(63 422)	-3.4%	13 770 223
Vote 5 - Finance	3 222 505	3 222 505	515 661	542 221	(26 560)	-4.9%	3 222 505
Vote 6 - Human Settlements	1 543 675	1 569 989	156 069	187 277	(31 208)	-16.7%	1 569 989
Vote 7 - Office of the City Manager	320 619	320 619	53 352	69 037	(15 684)	-22.7%	320 619
Vote 8 - Safety & Security	4 611 047	4 611 046	615 328	616 075	(747)	-0.1%	4 611 046
Vote 9 - Spatial Planning & Environment	861 959	865 289	110 394	122 781	(12 386)	-10.1%	865 289
Vote 10 - Transport	3 673 960	3 680 679	363 760	344 251	19 509	5.7%	3 680 679
Vote 11 - Urban Management	1 080 086	1 081 732	139 587	141 111	(1 524)	-1.1%	1 081 732
Vote 12 - Water & Waste	11 145 854	11 145 853	1 064 013	1 564 035	(500 022)	-32.0%	11 087 989
Total Expenditure by Vote	**48 274 839**	**48 322 260**	**5 863 693**	**6 582 026**	**(718 333)**	**-10.9%**	**48 193 195**

Reasons for over expenditure per vote (directorate)

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

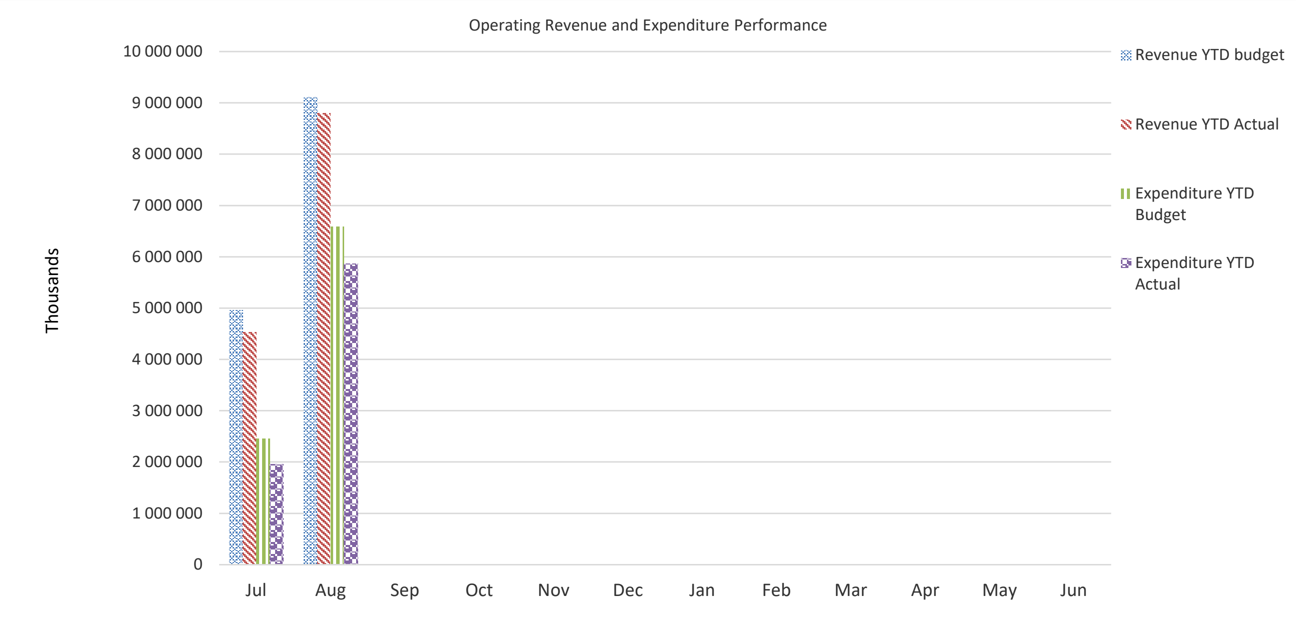
- **Transport (R19.5 million over)**
  Over expenditure reflects against the following categories:
  - Depreciation, where some assets were capitalised earlier than anticipated.
  - Inventory Consumed, mainly on:
    - R&M Materials General & Consumables, where expenditure relating to Road and Traffic Signal maintenance was higher than anticipated; and
    - Fuel, due to the increase in fuel prices.
  - Contracted Services, mainly on:
    - G&D Professional Services - Project Management, due to earlier than anticipated processing of invoices relating to the Integrated Public Transport Network (IPTN) and monitoring of Public Transport Operations;
    - R&M Contracted Services Buildings, where road and stormwater maintenance expenditure was more than anticipated on the Road Resurfacing programme; and
    - Security Services - Municipal Facilities, due to the increased requirement for security at public transport interchanges (PTI).

  Overall over expenditure will be addressed by adjustments to period budget provisions.

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

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 2021/22						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	**8 314 767**	**8 828 682**	**256 369**	**441 439**	**(185 071)**	**-41.9%**	**6 725 560**
<u>Funded by:</u>							
National Government	3 050 778	3 050 778	100 238	111 444	(11 206)	-10.1%	1 638 893
Provincial Government	15 866	15 866	1 440	200	1 240	620.0%	15 866
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	72 198	72 198	7 397	15 386	(7 989)	-51.9%	71 642
Transfers recognised - capital	**3 138 842**	**3 138 842**	**109 076**	**127 030**	**(17 954)**	**-14.1%**	**1 726 402**
Borrowing	**2 500 000**	**2 500 000**	**66 006**	**137 172**	**(71 166)**	**-51.9%**	**2 031 968**
Internally generated funds	**2 675 925**	**3 189 840**	**81 287**	**177 237**	**(95 950)**	**-54.1%**	**2 967 190**
Total Capital Funding	**8 314 767**	**8 828 682**	**256 369**	**441 439**	**(185 071)**	**-41.9%**	**6 725 560**

The summary statement of capital budget performance indicates actual capital expenditure of R256 million or 2.90% of the current budget.

The year-to-date spend represents 2.59% (R147 million) on internally-funded projects and 3.48% (R109 million) on externally-funded projects.

The full year forecast indicates that 76.2% of the capital budget is anticipated to be spent for the 2021/22 financial year.

Capital budget by municipal vote for 2021/22

Vote Description R thousands	2020/21	Budget Year 2021/22						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294 831	299 732	323 511	9 702	17 724	(8 022)	-45.3%	312 210
Vote 2 - Corporate Services	208 287	248 768	258 834	1 309	5 001	(3 692)	-73.8%	258 190
Vote 3 - Economic Opportunities & Asset Managemnt	320 315	215 801	247 220	7 160	966	6 193	641.0%	244 583
Vote 4 - Energy & Climate Change	750 278	1 014 657	1 053 511	48 357	90 783	(42 426)	-46.7%	983 456
Vote 5 - Finance	248 489	25 515	25 929	455	194	261	134.6%	25 743
Vote 6 - Human Settlements	737 971	827 201	835 682	61 601	63 290	(1 689)	-2.7%	824 186
Vote 7 - Office of the City Manager	1 281	1 103	1 286	146	100	45	45.3%	1 251
Vote 8 - Safety & Security	367 879	258 298	273 398	10 890	13 702	(2 813)	-20.5%	273 046
Vote 9 - Spatial Planning & Environment	105 564	141 722	168 027	3 345	8 831	(5 485)	-62.1%	128 584
Vote 10 - Transport	776 446	2 191 855	2 279 172	23 548	52 991	(29 443)	-55.6%	808 595
Vote 11 - Urban Management	48 608	46 729	65 399	156	1 430	(1 274)	-89.1%	54 448
Vote 12 - Water & Waste	2 668 524	3 043 384	3 296 712	89 700	186 427	(96 727)	-51.9%	2 811 269
Total Capital Multi-year expenditure	**6 528 474**	**8 314 767**	**8 828 682**	**256 369**	**441 439**	**(185 071)**	**-41.9%**	**6 725 560**

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

- **Community Services & Health directorate (R8 million under)**
  The negative variance reflects on the following projects/programmes:
  - Site C Integrated Recreation Facility: Project initially delayed due to inclement weather as well as community unrest; however, construction is currently underway. Furthermore, the invoice for period 2 was received after month-end and is being verified before the payment is processed;
  - Blue Ridge Integrated Recreation Facility: Project initially delayed due to land invasions, which has since been resolved; and
  - IT Modernisation: Project initially delayed due to appeals lodged against tender 56S/2020/21, which have since been resolved.

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

- **Corporate Services directorate (R3.7 million under)**
  The negative variance reflects on the following projects/programmes:
  - Wayleave System project, which is delayed due to the review of existing systems as a resulf of the change in the City’s business processes;

- ERP Business Systems FY22 project, which was initially delayed due to appeals lodged against tender 56S/2020/21 as well as the protracted process of loading the tender prices on the financial system; and
- Development of Goodwood Records Facility project, where the invoice for period 2 has not yet been received.

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

- **Energy & Climate Change directorate (R42.4 million under)**

  The negative variance reflects against the following projects/programmes:
  - SCADA Master Station Upgrade: Cash flow misaligned. Establishment of the project team is still taking place although the local contractor- and City team are ready to start. The Swedish team will be ready after the European holiday season in August 2021. The payment process for the first invoice will start after the project start-up meeting, which is pending.
  - System Equipment Replacement: South Area S FY22, and System Equipment Replacement: East Area E FY22, due to the planning and prioritisation process taking longer than anticipated. Some projects have commenced on site with others to follow.
  - Paardevlei Switching Station: Building works completed with rectification of snags currently taking place. HV cable installed and jointing works completed. Cable termination to follow. GIS switchgear installation in progress. Tender 267Q/2019/20 awarded. The contractor has been issued with two default letters, as progress on the project is slow.
  - Prepayment Meter Replacement FY22: A shortage of pole boxes has resulted in underspend. The tender for purchasing goods is in the finalising award status while the contract is with Legal Services for vetting. The project plan has been amended to take into account these delays with the balance of funding to be reprioritised to more critical projects within the department.

  93% spend is forecasted for the projects currently on the budget.

- **Spatial Planning & Environment (R5.5 million under)**

  The negative variance reflects on the following projects/programmes:
  - Helderberg Nature Reserve Development and Strand Pavilion Ablutions Upgrade are delayed, due to inclement weather; and
  - Glencairn Precinct Upgrade, which is behind schedule due to the discovery of electrical cables throughout the site.

  77% spend is forecasted for the projects currently on the budget.

- **Transport directorate (R29.4 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:
  - IRT Ph2A: Depot Building Works – Mitchells Plain & Khayelitsha: Construction has been delayed due to cancellation of the replacement professional services tender;
  - Road Rehabilitation: Hanover Park: Area 2: Construction is underway although implementation has been delayed due to community interference;

- Somerset West Public Transport Interchange: Cash flows misaligned. Tender 108Q/2020/21 has been awarded with no appeals received. The Memorandum of Agreement (MOA) between the City and the contractor will be finalised by mid-September 2021;
- Grassy Park Non-Motorised Transport: Construction is underway; however, the invoice for period 2 was received after month-end and is currently being verified before payment is processed; and
- IRT: Control Centre: Project has been placed on hold pending approval of an amendment to the scope of works as per MFMA Section 116(3).

35% spend is forecasted for the projects currently on the budget.

- **Water & Waste directorate (R96.7 million under)**

  - **Solid Waste Management (R57.1 million under)**
    The negative variance reflects on the following projects/programmes:
    - Coastal Park - Design and develop (MRF): Project initially delayed as a result of the disputed COVID-19 claim on tender 57Q, which has since been resolved with the payment having been processed. However, the project has been further delayed due to protracted negotiations with the preferred bidder on tender 301Q/2020/21.
    - New Prince George Drop-off: Construction is underway but the invoice for period 2 was received after month-end.
    - Coastal Park: LFG Infrastructure - Beneficiation: Project currently running behind schedule, due to delayed finalisation of the substation design approval by the Energy & Climate Change directorate.

    89% spend is forecasted for the projects currently on the budget.

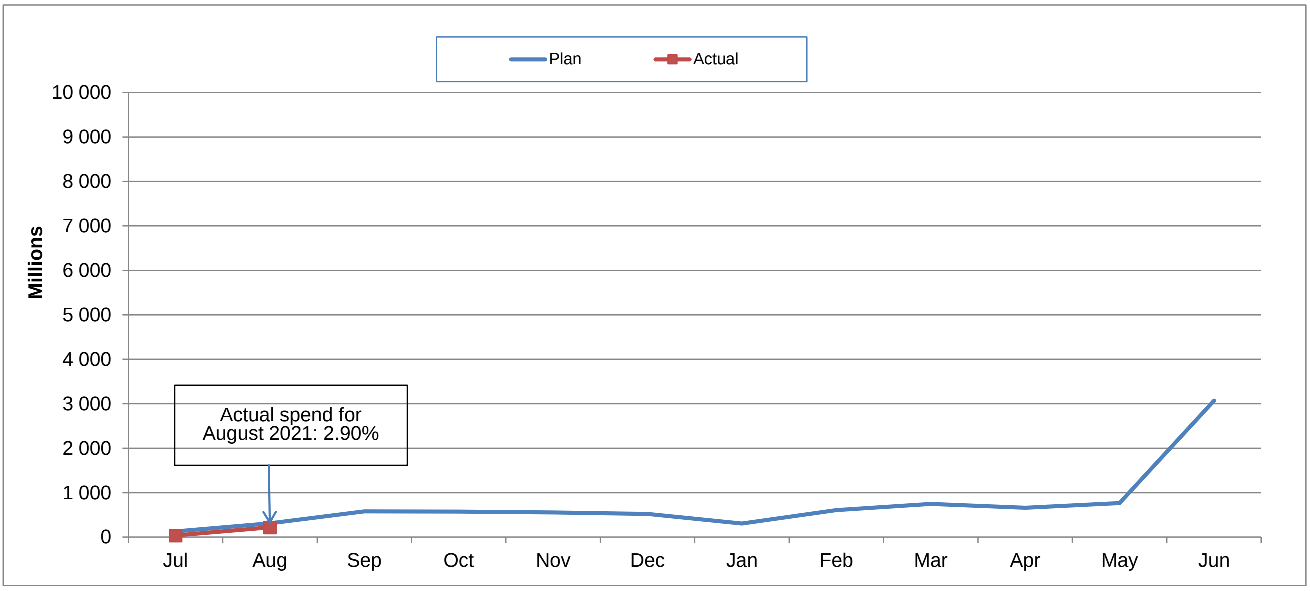
  - **Water & Sanitation (R39.5 million under)**
    The main reasons for the underspend are delays in delivery of equipment, and cash flows that need to be refined on, inter alia, Cape Flats Aquifer Recharge, Contermanskloof Reservoir, Meter Replacement Program, Vehicles Replacement etc.

    84% spend is forecasted for the projects currently on the budget.

Detailed explanations and remedial action on variances on the capital budget can be found in *Table SC1: Material variance explanations for capital expenditure by vote* on page 51.

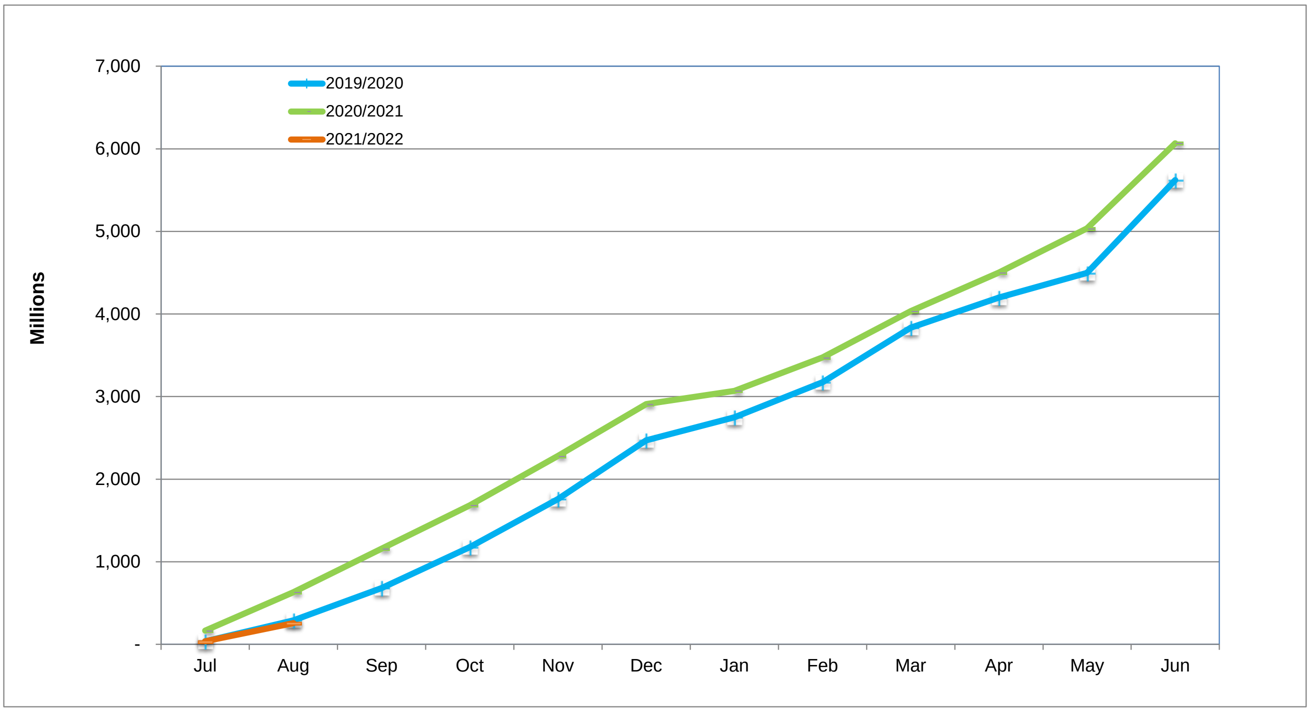
Monthly capital expenditure

The graph below reflects the City's monthly capital expenditure to date measured against the 2021/22 current budget.



Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2019/20, 2020/21 and 2021/22.



Status of major capital programmes/projects

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
IRT Phase 2 A	1 408 142 740	16 420 025	4 928 382	-11 491 643	Delays in finalisation of professional services tender 194C/2020/21, which will result in a portion of the budget being reprioritised in the January 2022 adjustments budget.
Zandvliet WWTW-Extension	386 789 335	20 000 000	19 964 157	-35 843	The project is progressing as planned. Consultants and contractors are on site. The payment certificate was lower than anticipated.
Potsdam WWTW - Extension	380 500 001	2 000 000	-	-2 000 000	The construction component of this project will not be spent in the current financial year as the timeline had to be re-aligned due to an extended Bid Specification process period. This extension relates to the review and additions required to the tender documentation as part of the due diligence process undertaken by the City's external service provider. The additional period required for the Bid Specification was not foreseen at the time that the budget was finalised. The construction component will be rephased in the January 2022 adjustments budget.
Meter Replacement Programme	206 282 019	14 500 000	2 627 441	-11 872 559	The installation of replacement meters is behind schedule as the project commenced later than anticipated due to delays in uploading new contracts.
System Equipment Replacement: East	204 847 800	26 789 560	13 041 193	-13 748 367	Project is behind schedule as planning and prioritisation took longer than anticipated. Some projects have commenced with others to follow.
Plant & Vehicles: Replacement	186 607 982	-	-	-	Tenders 74G/2017/18 and 92G/2018/19 are in place. The list of items to be purchased is being finalised.
Cape Flats Aquifer Recharge	172 574 825	4 000 000	244 473	-3 755 527	Cash flow misaligned. Orders have been placed for construction and professional services.
Coastal Park:Design and develop (MRF)	151 708 685	22 500 000	50 874	-22 449 126	Project initially delayed as a result of the disputed COVID-19 claim on tender 57Q, which has since been resolved. However, the project is further delayed due to protracted negotiations with the preferred bidder on tender 301Q/2020/21 (Mechanical equipment tender). Tender 107Q/2020/21 for construction is dependent on successful negotiations and award of tender 301Q/2020/21. If negotiations on tender 301Q/2020/21 is unsuccessful the tender process for both tenders will need to restart.
Athlone WWTW-Capacity Extension-phase 1	145 345 103	9 016 502	8 406 651	-609 851	Cash flows are misaligned to the actual project implementation.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Cape Flats Rehabilitation	142 157 479	4 000 000	10 993 832	6 993 832	Professional services tender 70C/2017/18 is in place for the design with payment made earlier than anticipated due to good contractor performance. Tender 176Q/2018/19 (Rehabilitation of Cape Flats 1 and 2 Bulk Sewers) has been awarded; the contractors are on site and busy with five works projects.
Vissershok North:Design and develop Airs	141 117 122	11 161 254	-	-11 161 254	Tender 293Q/2019/20 for the construction phase is currently in the bid evaluation stage. The National Department of Water & Sanitation (DWS) and Department of Forestry, Fisheries and the Environment (DFFE) did not approve the design and drawings. The City and the professional service provider met with the departments to discuss the way forward and requested upfront parameter testing and a revised detail design report before reconsidering the design for approval. The re-design is complete with the results having been received and included in the revised report. The design report was re-submitted for consideration. The evaluation process may only be concluded after the design is approved by the DFFE. A portion of the budget will be rephased as a result of this delay to the 2022/23 financial year in the January 2022 adjustments budget.
Contermanskloof Reservoir	119 694 097	15 000 000	7 595 232	-7 404 768	Cash flows are misaligned to actual project implementation. The environmental authorisation is in place and land acquisition has been concluded. The progress on site is satisfactory for work relating to floor slabs, column bases, ancillary building, placing of beams and hollow core roof slabs, and laying of 1 000 outlet pipes between Contermanskloof Road and the Voelvlei Pipeline connection.
Table Mountain Group Aquifer	85 541 896	6 000 000	11 215 411	5 215 411	The project is ahead of schedule due to good performance of the service providers and project management.
FS Replacement Vehicles	83 604 365	-	6 868 918	6 868 918	Project initiated slightly ahead of schedule with some orders delivered earlier than anticipated. Awaiting finalisation of the prioritisation process to raise orders. Some items are anticipated to be delivered in September 2021 with long lead-times deliveries only expected from March 2022 onwards. Additional funding was added to fast-track the programme in the 2020/21 financial year with the agreement that the funds would be returned to the Fleet Management Information System project in the 2021/22 financial year. The process to return the funds will be done via virement in period 3.
Sir Lowry's Pass River Upgrade	80 000 000	-	-	-	Approval of the term tender for the provision of multi-disciplinary professional services (194C/2020/21) is taking longer than anticipated, which is putting the budget at risk of not being fully spent. The budget provision will therefore be reduced and re-phased in the January 2022 adjustments budget in order to mitigate the risk of under expenditure. Construction will commence as soon as the professional tender is approved.

Table continues on next page.

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Bulk Water Infrastructure Replacement	80 000 000	6 000 000	1 856 082	-4 143 918	The cash flow is misaligned. Projects consist of multiple active contracts to replace/refurbish infrastructure at bulk water plants. Orders have been placed; awaiting delivery.
PPDR Radio Network Upgrade	78 522 000	-	-	-	Deviation DP6554G for the sole provider (System Update Package for the Radio Trunking Master Switching Office and Dispatch Consoles) is currently in progress. Project will be executed once approved.
MV System Infrastructure	77 000 000	3 000 000	5 129 043	2 129 043	Project ahead of schedule as project execution commenced earlier than anticipated. Material reservations are in progress.
Replace & Upgrade Water Network	76 320 000	3 000 000	3 408 238	408 238	The project is ahead of schedule due to good project management and contractor performance.
Service Connections: Quote	75 050 000	8 900 000	9 628 588	728 588	Work required on the dedicated network to provide capacity for new and upgraded supplies has been more than anticipated for the period under review.
Rd Rehab:Jakes Gerwel - N2 & N1	73 217 150	2 100 000	1 594 351	-505 649	The project is delayed due to inclement weather and low value works currently being undertaken. The contractor has reprogrammed roadworks (high value work) to start early October 2021 to avoid material quality issues relating to high moisture content. Contractor on schedule in accordance with the revised programme.
Replace & Upgr Sewer City wide	71 450 000	3 000 000	1 355 428	-1 644 572	The reprioritisation of needs took longer than anticipated. Orders have been placed for minor city-wide upgrade work.
Cape Flats Aquifer	65 149 600	6 000 000	3 419 637	-2 580 363	Cash flow misaligned. Orders have been placed for construction and professional services.
ACSA Symphony Housing Project Construct	65 000 000	11 818 182	265 666	-11 552 516	The appointment of the civil contractor was delayed due to a High Court application made by the City for cancellation of a railway servitude which runs over the subject property. The contractor has since been appointed and it is anticipated that work will commence on site in October 2021. Due to the delay, R25.7 million will be viremented to the Land Acquisition project and returned in the January 2022 adjustments budget by reprioritisation from other directorates.
Inf Settlem Upgr: Kosovo	63 328 400	5 000 000	28 966 418	23 966 418	This is a Western Cape Government (WCG) administered project, which is progressing slightly ahead of schedule due to good contractor performance.
	4 619 950 599	**200 205 523**	**141 560 015**	**-58 645 508**	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R9 443 million. This position is mainly due to the levels of cash realised in the 2020/21 financial year.

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

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

Item	Previous Month R Thousand	Current Month R Thousand
Closing Cash and Investment Balance	**17 921 034**	**18 899 683**
Total Commitments	**11 548 452**	**12 626 467**
Unspent Conditional Grants	2 295 602	3 394 581
Housing Development	412 702	414 352
MTAB	26 928	27 096
Trust Funds	924	930
Insurance reserves	575 382	562 594
CRR / Revenue	4 975 864	4 965 864
Other contractual commitments	3 261 050	3 261 050
Uncommitted Funds	**6 372 582**	**6 273 216**
Closing Cash and Investment Balance	**17 921 034**	**18 899 683**
Non Current Investments	3 378 973	3 406 397
Current Investments	8 408 788	6 050 607
Cash and Cash Equivalents as per Cash flow statement (C7)	6 133 273	9 442 679

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

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 58.

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 67.

GRANT UTILISATION

Description R thousands	Budget Year 2021/22						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	5 646 931	5 691 030	125 922	219 334	(93 412)	-42.6%	5 691 030
Total capital expenditure of Transfers and Grants	3 138 842	3 138 842	109 067	127 030	(17 963)	-14.1%	1 726 402
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**8 785 773**	**8 829 872**	**234 989**	**346 364**	**(111 375)**	**-32.2%**	**7 417 431**

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 62.

CREDITORS

Creditors Analysis

R thousands	Budget Year 2021/22								
	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	4 395	1 128	4 485	1	–	–	–	(4)	10 005

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, manual clearings to be processed and amended invoices to be submitted by vendors.

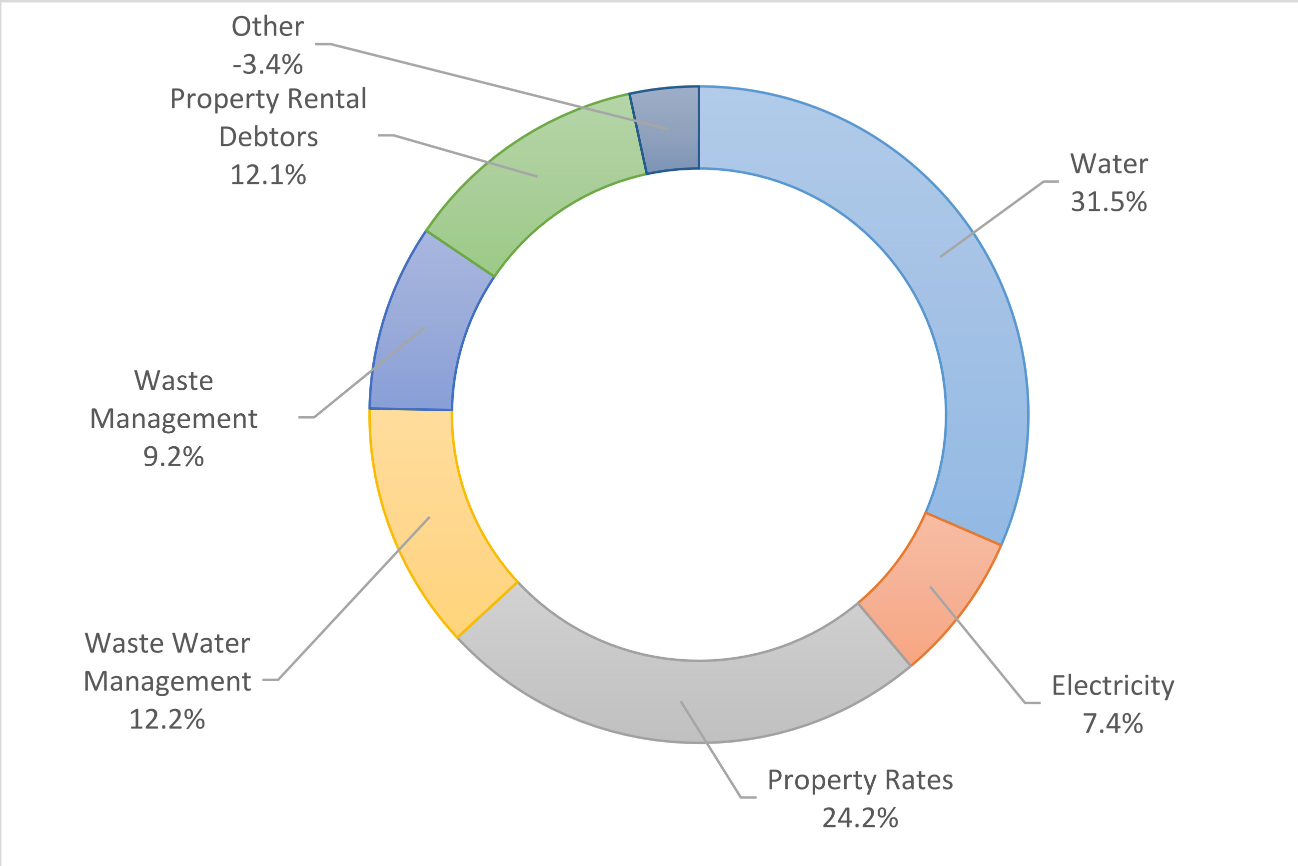
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS

Debtors Age Analysis

Description	Budget Year 2021/22								
	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	1 945 144	25.4%	131 834	1.7%	206 118	2.7%	5 373 865	70.2%	7 656 962
2020/21 - totals only	2 682 532	26.7%	259 273	2.6%	376 536	3.7%	6 736 058	67.0%	10 054 399
Movement	(737 387)		(127 439)		(170 418)		(1 362 193)		(2 397 437)
% Increase/(Decrease) year on year		**-27.5%**		**-49.2%**		**-45.3%**		**-20.2%**	**-23.84%**

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	R189 912 665.62	R19 334 644.85	R19 614 111.35	R17 819 389.79	R16 311 061.69	R20 363 240.75	R16 451 619.33	R80 069 152.86	-R50 555.00	A payment of R11.5 million was made in August 2021 as the valuation appeal outcome is still pending.
Basfour 2295 (Pty) Ltd	R24 383 800.19	R3 626 500.70	R3 419 050.91	R0.00	R3 838 509.45	R0.00	R0.00	R13 723 739.13	-R224 000.00	A payment of R3.9 million was made in August 2021 with an instalment plan and arrangement in place. Rental income has been severely affected by the COVID-19 pandemic.
S A Rail Commuter Corporation	R16 261 188.91	R1 072 029.89	R931 661.40	R934 272.10	R791 440.39	R989 300.49	R791 440.39	R6 077 131.57	R4 673 912.68	This is an Intersite property under the management of Bidvest Properties. The last payment of R850 666 was made in February 2021. Dunning action of water disconnections is pending.
UCT Graduate School of Business	R12 943 391.46	R90 911.36	R615 801.95	R620 737.72	R488 855.74	R1 061 996.96	R0.00	R4 096 273.97	R5 968 813.76	This account is for V&A Waterfront Holdings Pty Ltd and forms part of the final Appeal Board Hearing which is set for later this year.
The Business Manager	R12 616 195.26	R514 072.98	R537 695.04	R392 518.53	R456 983.07	R415 712.28	R401 934.96	R3 103 912.57	R6 793 365.83	The account belongs to Transnet and has water meter challenges that are under investigation. The last payment of R2.6 million was made in December 2020.
Mitchells Plain Foundation	R10 357 798.29	R177 865.36	R176 437.85	R168 536.22	R96 859.07	R95 281.50	R83 275.94	R613 314.89	R8 946 227.46	This is a frail care community centre. The last payment made on this account was in February 2020. The client is not responding to the various communiques made by the City. The last one was sent on 8 September 2021.

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
S A Rail Commuter Corporation	R 11 905 047.38	R 1 137 582.61	R 1 182 865.76	R 41 106.95	R 1 038 847.31	R 2 203 321.36	R 33 997.31	R 6 267 326.08	R 0.00	The last payment amounting to R7.12 million was made in February 2021. Although the electricity dunning action to disconnect has been activated, it is not possible to implement as various businesses will be affected.
Cape Town Community Housing Co Pty	R 9 642 100.51	R 269 445.25	R 273 640.31	R 252 506.15	R 172 858.84	R 216 204.97	R 172 842.65	R 1 326 319.91	R 6 958 282.43	The developer refuses to pay the amount outstanding as the registration of 813 units has been delayed. The account has been handed over for further debt collection action.
The Silo Hotel (Pty) Ltd	R 9 747 591.79	R 58 472.17	R 864 652.19	R 53 642.44	R 368 584.44	R 800 717.92	R 0.00	R 7 601 522.63	R 0.00	This account is for V&A Waterfront Holdings Pty Ltd and forms part of the final Appeal Board Hearing which is set for later this year.
Church Methodist	R 8 959 967.28	R 93 843.30	R 93 410.54	R 64 966.88	R 56 609.06	R 24 095.61	R 24 089.10	R 267 169.65	R 8 335 783.14	Land invasion on this property has resulted in a delayed transfer to nominated beneficiaries. The matter has been escalated to executive level to find a resolution to clear the debt and/or accommodate the land invaders.
TOTALS	**R 306 729 746.69**	**R 26 375 368.47**	**R 27 709 327.30**	**R 20 347 676.78**	**R 23 620 609.06**	**R 26 169 871.84**	**R 17 959 199.68**	**R 123 145 863.26**	**R 41 401 830.30**	

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	Security deposit	Sundries	TOTAL
V & A Waterfront Holdings (Pty) Ltd	R 168.48	R 4 512 986.90	R 1 946 107.27	R 982 264.18	R 0.00	R 182 524 693.79	-R 53 555.00	R 0.00	R 189 912 665.62
Basfour 2295 (Pty) Ltd	R 0.00	R 24 607 800.19	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 0.00	R 24 383 800.19
S A Rail Commuter Corporation	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 16 261 188.91	R 0.00	R 0.00	R 16 261 188.91
UCT Graduate School of Business	R 11.50	R 0.00	R 0.00	R 0.00	R 0.00	R 12 943 379.96	R 0.00	R 0.00	R 12 943 391.46
The Business Manager	R 9.39	R 0.00	R 12 616 185.87	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12 616 195.26
Mitchells Plain Foundation	R 9 640.16	R 4 741 429.60	R 2 217 519.18	R 1 594 570.43	R 346 209.04	R 1 446 220.92	R 0.00	R 2 208.96	R 10 357 798.29
S A Rail Commuter Corporation	R 0.00	R 0.00	R 0.00	R 784.48	R 0.00	R 11 804 887.76	R 0.00	R 99 375.14	R 11 905 047.38
Cape Town Community Housing Co Pty	R 18.78	R 0.00	R 7 415.02	R 5 251.57	R 7 836.39	R 9 621 578.75	R 0.00	R 0.00	R 9 642 100.51
The Silo Hotel (Pty) Ltd	R 11.50	R 0.00	R 0.00	R 0.00	R 0.00	R 9 747 580.29	R 0.00	R 0.00	R 9 747 591.79
Church Methodist	R 793.10	R 0.00	R 8 869 306.53	R 89 867.65	R 0.00	R 0.00	R 0.00	R 0.00	R 8 959 967.28

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	R17 501 203.06	R391 687.62	R326 963.60	R291 903.10	R242 984.77	R195 875.33	R228 389.39	R1 722 886.25	R14 100 513.00	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	R7 177 019.54	R119 364.97	R108 727.96	R117 545.08	R82 685.56	R116 109.38	R79 152.73	R547 844.12	R6 005 589.74	A meeting with City officials, the representatives of the Ndabeni Trust and the Department of Land Affairs & Restitution was held in August 2021 where the decision to request financial assistance from the Department of Land & Restitution was confirmed by the representative of the Ndabeni Trust. The need to seek assistance from the City's Land Reform & Housing Development department to manage the accounts was also discussed. The account has still been handed over due to the delays.
Body Corp Sandpiper Mansions	R5 556 819.16	R107 950.45	R101 349.26	R94 781.36	R33 471.48	R56 741.63	R55 010.59	R264 687.32	R4 842 827.07	The client is not responding to the City's communiques. A water disconnection notice has been served. The payment of R30 000 made in August 2021 is without an agreed settlement arrangement.
Silvermist Mountain Lodge Body Cor	R5 408 429.49	R144 823.47	R121 837.68	R116 010.72	R753 729.97	R93 936.72	R91 954.39	R656 254.52	R3 429 882.02	The client is disputing tariffs with raised billing. The Revenue department's Accounting Interface & Control Branch is yet to respond to the alleged incorrect account reconciliation provided by the client. An amount of R26 130.03 was paid in August 2021.
Schotsche Kloof Flats Body Corporate	R2 067 278.93	R25 331.95	R23 492.97	R14 814.08	R16 611.04	R8 061.08	R165.60	R93 075.59	R1 885 726.62	Discussions for payments outstanding are underway. An amount of R1 000 was paid in August 2021.
Welgelegen Body Corporate	R1 998 426.43	R23 483.73	R39 376.29	R23 616.30	R9 821.00	R9 789.91	R9 789.91	R351 392.24	R1 531 157.05	An amount of R30 000 was paid in August 2021. There is no payment for settlement arrangement on this account.
Kimbili	R1 958 413.27	R24 406.69	R24 208.24	R24 110.36	R8 418.72	R10 453.88	R8 418.72	R71 525.35	R1 786 871.31	There was no payment for settlement arrangement on this account. A dunning action for water disconnection is pending as some debt is recovered from piggy-backing prepaid electricity consumption/ payments.

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
Rawna Investments CC	R1 895 557.73	R334.00	R449.35	R15 692.65	R1 855.33	R1 272.08	R1 192.99	R30 753.23	R1 844 008.10	The client benefitted from the recent debt remission project with an interest write-off of R465 890.04. An arrangement has been entered into with a payment of R2000 made in August 2021.
Rapidough Properties 560 CC	R2 072 241.21	R90 799.67	R75 107.52	R31 373.81	R0.00	R70 370.19	R0.00	R449 286.55	R1 355 303.47	The account has a settlement payment arrangement with a payment of R60 000 made in August 2021 and R10 000 in early September 2021.
Pedro	R1 854 149.57	R24 676.36	R23 311.11	R22 392.42	R8 633.83	R8 291.30	R8 209.74	R63 193.83	R1 695 440.98	This is an estate late account. Instruction was sent to the attorneys in March 2021 to proceed with the request to the Master of the High Court to appoint an Executor. Dunning action for disconnection of water is due.
TOTALS	**R 47 489 538.39**	**R 952 858.91**	**R 844 823.98**	**R 752 239.88**	**R 1 158 211.70**	**R 570 901.50**	**R 482 284.06**	**R 4 250 899.00**	**R 38 477 319.36**	

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	Sundries	Security deposit	TOTAL
Amakhaya Ngoku	R 824.62	R 0.00	R 8 290 229.72	R 8 098 950.58	R 1 113 406.32	R 0.00	R 0.00	-R 2 208.18	R 17 501 203.06
Ndabeni Communal Property	R 10 087.32	R 0.00	R 7 411.72	R 7 411.72	R 7 055.49	R 6 555 746.19	R 589 307.10	R 0.00	R 7 177 019.54
Body Corp Sandpiper Mansions	R 201.99	R 0.00	R 2 625 606.26	R 2 494 012.04	R 436 998.87	R 0.00	R 0.00	R 0.00	R 5 556 819.16
Silvermist Mountain Lodge Body Cor	R 18.24	R 4 175 683.46	R 1 189 871.51	R 0.00	R 42 856.28	R 0.00	R 0.00	R 0.00	R 5 408 429.49
Schotsche Kloof Flats Body Corporate	R 407.58	R 0.00	R 1 979 822.53	R 87 048.82	R 0.00	R 0.00	R 0.00	R 0.00	R 2 067 278.93
Welgelegen Body Corporate	R 0.00	R 0.00	R 979 441.40	R 848 441.76	R 170 543.27	R 0.00	R 0.00	R 0.00	R 1 998 426.43
Kimbili	R 1 660.13	R 0.00	R 1 847 583.69	R 84 203.38	R 7 845.80	R 17 120.27	R 0.00	R 0.00	R 1 958 413.27
Rawna Investments CC	R 1 646 881.83	R 6 180.97	R 48 566.94	R 131 875.70	R 11 374.37	R 50 677.92	R 0.00	R 0.00	R 1 895 557.73
Rapidough Properties 560 CC	R 120.94	R 0.00	R 1 074 553.95	R 997 221.97	R 0.00	R 344.35	R 0.00	R 0.00	R 2 072 241.21
Pedro	R 115 232.04	R 0.00	R 1 581 168.07	R 116 764.58	R 15 965.28	R 25 019.60	R 0.00	R 0.00	R 1 854 149.57

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	2020/21	Budget Year 2021/22						
R thousands	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	10 275 271	10 984 132	10 984 132	1 815 592	1 830 689	(15 097)	-0.8%	10 984 132
Service charges	20 275 960	22 396 466	22 396 466	4 005 107	3 925 176	79 931	2.0%	22 354 326
Investment revenue	896 540	855 119	855 119	156 867	142 520	14 347	10.1%	855 119
Transfers and subsidies	5 793 196	5 650 364	5 694 463	1 482 713	1 571 078	(88 365)	-5.6%	5 606 565
Other own revenue	5 917 410	7 623 518	7 623 518	1 339 925	1 638 217	(298 293)	-18.2%	7 643 060
Total Revenue (excluding capital transfers and contributions)	**43 158 377**	**47 509 600**	**47 553 699**	**8 800 204**	**9 107 680**	**(307 476)**	**-3.4%**	**47 443 201**
Employee costs	15 108 022	15 612 510	15 620 752	2 163 432	2 329 580	(166 148)	-7.1%	15 465 187
Remuneration of Councillors	166 417	179 826	179 826	27 529	28 075	(546)	-1.9%	179 781
Depreciation & asset impairment	2 863 255	3 013 855	3 013 855	502 405	498 443	3 962	0.8%	2 981 584
Finance charges	831 478	794 747	794 747	123 360	123 455	(95)	-0.1%	797 671
Inventory consumed and bulk purchases	11 463 610	14 886 250	14 887 823	1 596 791	1 962 868	(366 077)	-18.7%	14 849 493
Transfers and subsidies	401 555	464 263	491 970	76 822	86 698	(9 876)	-11.4%	484 157
Other expenditure	12 325 923	13 323 388	13 333 288	1 373 354	1 552 907	(179 553)	-11.6%	13 435 322
Total Expenditure	**43 160 260**	**48 274 839**	**48 322 260**	**5 863 693**	**6 582 026**	**(718 333)**	**-10.9%**	**48 193 195**
Surplus/(Deficit)	**(1 883)**	**(765 240)**	**(768 561)**	**2 936 511**	**2 525 654**	**410 856**	**16.3%**	**(749 994)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 616 023	3 066 644	3 066 644	101 670	112 649	(10 979)	-9.7%	3 045 543
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)	440 280	206 182	206 182	38 219	37 717	502	1.3%	258 781
Surplus/(Deficit) after capital transfers & contributions	**2 054 420**	**2 507 586**	**2 504 265**	**3 076 400**	**2 676 020**	**400 380**	**15.0%**	**2 554 329**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**2 054 420**	**2 507 586**	**2 504 265**	**3 076 400**	**2 676 020**	**400 380**	**15.0%**	**2 554 329**
Capital expenditure & funds sources								
Capital expenditure	**6 528 474**	**8 314 767**	**8 828 682**	**256 369**	**441 439**	**(185 071)**	**-41.9%**	**6 725 560**
Capital transfers recognised	1 676 001	3 138 842	3 138 842	109 076	127 030	(17 954)	-14.1%	1 726 402
Borrowing	(1 281)	2 500 000	2 500 000	66 006	137 172	(71 166)	-51.88%	2 031 968
Internally generated funds	**4 853 753**	**2 675 925**	**3 189 840**	**81 287**	**177 237**	**(95 950)**	**-54.1%**	**2 967 190**
Total sources of capital funds	**6 528 474**	**8 314 767**	**8 828 682**	**256 369**	**441 439**	**(185 071)**	**-41.9%**	**6 725 560**
Financial position								
Total current assets	18 044 543	16 853 068	19 620 610	18 901 108				19 620 610
Total non current assets	60 635 521	66 340 381	67 298 718	61 715 994				67 298 718
Total current liabilities	9 902 651	11 660 078	11 692 937	8 744 182				11 692 937
Total non current liabilities	13 662 335	15 486 945	15 486 945	13 701 442				15 486 945
Community wealth/Equity	**55 115 078**	**56 046 426**	**59 739 446**	**58 171 478**				**59 739 446**
Cash flows								
Net cash from (used) operating	6 427 873	5 769 282	5 875 539	2 154 085	2 375 196	221 112	9.3%	5 875 539
Net cash from (used) investing	(7 317 202)	(8 523 340)	(9 110 069)	(787 507)	(1 737 565)	(950 058)	54.7%	(9 110 069)
Net cash from (used) financing	(351 140)	2 145 615	2 145 615	(50 000)	(50 000)	–	-	2 145 615
Cash/cash equivalents at the month/year end	**8 126 100**	**7 517 656**	**7 037 185**	**9 442 679**	**8 713 732**	**(728 946)**	**-8.4%**	**7 037 185**
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	1 945 144	131 834	206 118	170 124	185 720	896 955	3 881 573	7 656 962
Creditors Age Analysis								
Total Creditors	4 395	1 128	4 485	–	–	–	(4)	10 005

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

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

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**16 364 564**	**16 555 169**	**16 556 815**	**3 447 441**	**3 442 910**	**4 531**	**0.1%**	**16 548 361**
Executive and council	1 307	1 325	2 971	110	54	56	103.7%	2 971
Finance and administration	16 363 257	16 553 841	16 553 841	3 447 331	3 442 855	4 476	0.1%	16 545 388
Internal audit	1	3	3	0	1	(0)	-85.5%	3
Community and public safety	**3 424 098**	**3 768 707**	**3 795 041**	**481 510**	**523 083**	**(41 573)**	**-7.9%**	**3 439 562**
Community and social services	102 164	110 743	110 743	17 021	12 469	4 552	36.5%	110 744
Sport and recreation	49 376	44 660	44 660	4 189	6 777	(2 588)	-38.2%	44 660
Public safety	1 605 703	1 662 159	1 662 159	192 398	204 058	(11 661)	-5.7%	1 306 679
Housing	1 203 248	1 426 546	1 452 861	209 559	221 791	(12 232)	-5.5%	1 452 861
Health	463 607	524 600	524 618	58 343	77 988	(19 644)	-25.2%	524 618
Economic and environmental services	**2 374 868**	**3 323 940**	**3 340 059**	**163 692**	**242 852**	**(79 160)**	**-32.6%**	**3 695 539**
Planning and development	433 171	530 303	539 703	81 378	74 744	6 634	8.9%	539 703
Road transport	1 892 477	2 742 355	2 749 075	80 662	166 603	(85 941)	-51.6%	3 104 555
Environmental protection	49 220	51 281	51 281	1 652	1 505	146	9.7%	51 281
Trading services	**23 050 397**	**27 129 505**	**27 129 505**	**4 846 847**	**5 048 350**	**(201 503)**	**-4.0%**	**27 058 958**
Energy sources	14 689 026	16 224 903	16 224 903	3 122 726	3 083 798	38 927	1.3%	16 224 903
Water management	4 569 126	6 907 736	6 907 736	1 017 982	1 261 452	(243 469)	-19.3%	6 884 279
Waste water management	2 086 936	2 160 243	2 160 243	306 062	284 528	21 533	7.6%	2 154 112
Waste management	1 705 309	1 836 622	1 836 622	400 077	418 571	(18 494)	-4.4%	1 795 664
Other	**753**	**5 105**	**5 105**	**603**	**851**	**(248)**	**-29.1%**	**5 105**
Total Revenue - Functional	**45 214 680**	**50 782 426**	**50 826 524**	**8 940 093**	**9 258 046**	**(317 953)**	**-3.4%**	**50 747 524**
Expenditure - Functional								
Governance and administration	**9 158 064**	**9 828 627**	**9 824 030**	**1 324 545**	**1 463 626**	**(139 080)**	**-9.5%**	**9 820 835**
Executive and council	548 399	664 033	665 732	96 607	113 445	(16 839)	-14.8%	665 800
Finance and administration	8 559 137	9 114 249	9 107 953	1 220 027	1 341 758	(121 731)	-9.1%	9 104 690
Internal audit	50 528	50 346	50 346	7 912	8 423	(511)	-6.1%	50 346
Community and public safety	**8 889 478**	**9 036 851**	**9 066 067**	**1 172 356**	**1 219 014**	**(46 658)**	**-3.8%**	**8 371 918**
Community and social services	1 026 947	970 743	970 963	131 328	137 306	(5 978)	-4.4%	970 964
Sport and recreation	1 320 836	1 159 619	1 159 950	146 035	155 997	(9 961)	-6.4%	1 159 966
Public safety	3 584 092	3 972 218	3 972 719	536 430	534 264	2 166	0.4%	3 278 554
Housing	1 457 421	1 534 627	1 560 728	154 345	185 801	(31 456)	-16.9%	1 560 728
Health	1 500 182	1 399 645	1 401 706	204 218	205 646	(1 428)	-0.7%	1 401 706
Economic and environmental services	**5 205 563**	**5 282 640**	**5 304 599**	**614 298**	**608 391**	**5 907**	**1.0%**	**6 005 599**
Planning and development	1 355 201	1 433 576	1 445 886	214 767	231 820	(17 053)	-7.4%	1 452 722
Road transport	3 615 195	3 609 570	3 615 888	370 973	346 016	24 957	7.2%	4 310 053
Environmental protection	235 167	239 495	242 825	28 558	30 555	(1 997)	-6.5%	242 825
Trading services	**19 767 213**	**23 921 216**	**23 922 059**	**2 719 359**	**3 258 443**	**(539 084)**	**-16.5%**	**23 796 747**
Energy sources	11 826 795	13 555 616	13 556 584	1 762 354	1 818 876	(56 521)	-3.1%	13 487 626
Water management	3 332 820	5 286 244	5 293 836	387 114	720 380	(333 265)	-46.3%	5 285 427
Waste water management	2 161 929	2 569 535	2 561 818	279 230	350 347	(71 116)	-20.3%	2 513 873
Waste management	2 445 669	2 509 821	2 509 821	290 660	368 840	(78 180)	-21.2%	2 509 821
Other	**139 942**	**205 505**	**205 505**	**33 135**	**32 553**	**582**	**1.8%**	**198 095**
Total Expenditure - Functional	**43 160 260**	**48 274 839**	**48 322 260**	**5 863 693**	**6 582 026**	**(718 333)**	**-10.9%**	**48 193 195**
Surplus/ (Deficit) for the year	**2 054 420**	**2 507 586**	**2 504 265**	**3 076 400**	**2 676 020**	**400 380**	**15.0%**	**2 554 329**

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 R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	1 220 474	1 006 695	1 006 714	149 926	170 674	(20 747)	-12.2%	1 006 714
Vote 2 - Corporate Services	57 245	90 525	90 525	7 025	9 521	(2 496)	-26.2%	90 525
Vote 3 - Economic Opportunities & Asset Managemnt	252 287	270 274	279 673	32 440	37 333	(4 893)	-13.1%	272 277
Vote 4 - Energy & Climate Change	14 477 227	15 982 719	15 982 719	3 021 759	2 982 852	38 907	1.3%	15 982 719
Vote 5 - Finance	16 823 143	17 564 399	17 564 399	4 107 877	4 101 249	6 628	0.2%	17 564 399
Vote 6 - Human Settlements	1 071 885	1 165 880	1 192 195	100 882	113 155	(12 273)	-10.8%	1 192 195
Vote 7 - Office of the City Manager	153	7	7	0	1	(1)	-76.7%	7
Vote 8 - Safety & Security	1 967 579	1 717 028	1 717 028	197 721	266 888	(69 167)	-25.9%	1 717 028
Vote 9 - Spatial Planning & Environment	187 261	235 548	235 548	33 988	26 428	7 560	28.6%	235 548
Vote 10 - Transport	1 612 651	2 700 909	2 707 628	76 522	104 677	(28 155)	-26.9%	2 707 628
Vote 11 - Urban Management	275 524	302 124	303 770	49 082	49 737	(655)	-1.3%	303 770
Vote 12 - Water & Waste	7 269 251	9 746 317	9 746 317	1 162 869	1 395 530	(232 661)	-16.7%	9 674 714
Total Revenue by Vote	**45 214 680**	**50 782 426**	**50 826 524**	**8 940 093**	**9 258 046**	**(317 953)**	**-3.4%**	**50 747 524**
Expenditure by Vote								
Vote 1 - Community Services & Health	4 231 746	4 203 855	4 203 870	517 986	577 613	(59 627)	-10.3%	4 203 870
Vote 2 - Corporate Services	2 568 521	2 270 723	2 270 735	317 021	326 548	(9 528)	-2.9%	2 270 723
Vote 3 - Economic Opportunities & Asset Managemnt	1 392 703	1 499 132	1 508 519	207 821	224 955	(17 134)	-7.6%	1 508 531
Vote 4 - Energy & Climate Change	12 131 526	13 841 423	13 841 423	1 802 700	1 866 122	(63 422)	-3.4%	13 770 223
Vote 5 - Finance	3 074 201	3 222 505	3 222 505	515 661	542 221	(26 560)	-4.9%	3 222 505
Vote 6 - Human Settlements	1 469 250	1 543 675	1 569 989	156 069	187 277	(31 208)	-16.7%	1 569 989
Vote 7 - Office of the City Manager	242 392	320 619	320 619	53 352	69 037	(15 684)	-22.7%	320 619
Vote 8 - Safety & Security	4 392 221	4 611 047	4 611 046	615 328	616 075	(747)	-0.1%	4 611 046
Vote 9 - Spatial Planning & Environment	798 435	861 959	865 289	110 394	122 781	(12 386)	-10.1%	865 289
Vote 10 - Transport	3 205 869	3 673 960	3 680 679	363 760	344 251	19 509	5.7%	3 680 679
Vote 11 - Urban Management	1 074 188	1 080 086	1 081 732	139 587	141 111	(1 524)	-1.1%	1 081 732
Vote 12 - Water & Waste	8 579 208	11 145 854	11 145 853	1 064 013	1 564 035	(500 022)	-32.0%	11 087 989
Total Expenditure by Vote	**43 160 260**	**48 274 839**	**48 322 260**	**5 863 693**	**6 582 026**	**(718 333)**	**-10.9%**	**48 193 195**
Surplus/ (Deficit) for the year	**2 054 420**	**2 507 586**	**2 504 265**	**3 076 400**	**2 676 020**	**400 380**	**15.0%**	**2 554 329**

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

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

Table C4: Monthly Budget Statement – Financial Performance (revenue by source and expenditure by type)

The table below is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type**.**

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	10 275 271	10 984 132	10 984 132	1 815 592	1 830 689	(15 097)	-0.8%	10 984 132
Service charges - electricity revenue	14 241 794	15 734 566	15 734 566	2 994 560	2 950 588	43 973	1.5%	15 734 562
Service charges - water revenue	3 226 406	3 556 345	3 556 345	539 401	502 548	36 854	7.3%	3 556 345
Service charges - sanitation revenue	1 604 014	1 775 113	1 775 113	268 823	250 300	18 523	7.4%	1 775 113
Service charges - refuse revenue	1 203 747	1 330 442	1 330 442	202 323	221 740	(19 418)	-8.8%	1 288 306
Rental of facilities and equipment	329 574	350 647	350 647	56 163	58 441	(2 278)	-3.9%	344 937
Interest earned - external investments	896 540	855 119	855 119	156 867	142 520	14 347	10.1%	855 119
Interest earned - outstanding debtors	454 919	449 452	449 452	71 471	74 909	(3 438)	-4.6%	449 543
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1 571 762	1 247 015	1 247 015	185 547	199 007	(13 460)	-6.8%	1 274 074
Licences and permits	44 655	67 110	67 110	6 432	7 995	(1 563)	-19.5%	65 016
Agency services	270 810	261 614	261 614	36 026	36 092	(66)	-0.2%	261 614
Transfers and subsidies	5 793 196	5 650 364	5 694 463	1 482 713	1 571 078	(88 365)	-5.6%	5 606 565
Other revenue	3 174 093	3 194 622	3 194 622	984 168	970 879	13 289	1.4%	3 193 466
Gains	71 597	2 053 058	2 053 058	116	290 894	(290 778)	-100.0%	2 054 410
Total Revenue (excluding capital transfers and contributions)	**43 158 377**	**47 509 600**	**47 553 699**	**8 800 204**	**9 107 680**	**(307 476)**	**-3.4%**	**47 443 201**
Expenditure By Type								
Employee related costs	15 108 022	15 612 510	15 620 752	2 163 432	2 329 580	(166 148)	-7.1%	15 465 187
Remuneration of councillors	166 417	179 826	179 826	27 529	28 075	(546)	-1.9%	179 781
Debt impairment	2 854 651	2 716 859	2 716 859	453 560	453 445	115	0.0%	2 716 859
Depreciation & asset impairment	2 863 255	3 013 855	3 013 855	502 405	498 443	3 962	0.8%	2 981 584
Finance charges	831 478	794 747	794 747	123 360	123 455	(95)	-0.1%	797 671
Bulk purchases - electricity	10 130 965	11 182 400	11 182 400	1 421 747	1 456 453	(34 705)	-2.4%	11 220 400
Inventory consumed	1 332 645	3 703 850	3 705 423	175 044	506 416	(331 372)	-65.4%	3 629 093
Contracted services	7 195 014	7 960 363	7 961 698	500 884	661 556	(160 672)	-24.3%	8 074 509
Transfers and subsidies	401 555	464 263	491 970	76 822	86 698	(9 876)	-11.4%	484 157
Other expenditure	2 179 010	2 632 043	2 640 606	418 767	435 929	(17 162)	-3.9%	2 629 595
Losses	97 246	14 124	14 124	142	1 977	(1 835)	-92.8%	14 360
Total Expenditure	**43 160 260**	**48 274 839**	**48 322 260**	**5 863 693**	**6 582 026**	**(718 333)**	**-10.9%**	**48 193 195**
Surplus/(Deficit)	**(1 883)**	**(765 240)**	**(768 561)**	**2 936 511**	**2 525 654**	**410 856**	**16.3%**	**(749 994)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 616 023	3 066 644	3 066 644	101 670	112 649	(10 979)	-9.7%	3 045 543
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	315 069	206 182	206 182	38 219	37 717	502	1.3%	258 781
Transfers and subsidies - capital (in-kind - all)	125 211	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**2 054 420**	**2 507 586**	**2 504 265**	**3 076 400**	**2 676 020**			**2 554 329**
Taxation	–	–	–	–	–			–
Surplus/(Deficit) after taxation	**2 054 420**	**2 507 586**	**2 504 265**	**3 076 400**	**2 676 020**			**2 554 329**
Attributable to minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**2 054 420**	**2 507 586**	**2 504 265**	**3 076 400**	**2 676 020**			**2 554 329**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**2 054 420**	**2 507 586**	**2 504 265**	**3 076 400**	**2 676 020**			**2 554 329**

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	2020/21	Budget Year 2021/22						
R thousands	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294 831	299 732	323 511	9 702	17 724	(8 022)	-45.3%	312 210
Vote 2 - Corporate Services	208 287	248 768	258 834	1 309	5 001	(3 692)	-73.8%	258 190
Vote 3 - Economic Opportunities & Asset Managemnt	320 315	215 801	247 220	7 160	966	6 193	641.0%	244 583
Vote 4 - Energy & Climate Change	750 278	1 014 657	1 053 511	48 357	90 783	(42 426)	-46.7%	983 456
Vote 5 - Finance	248 489	25 515	25 929	455	194	261	134.6%	25 743
Vote 6 - Human Settlements	737 971	827 201	835 682	61 601	63 290	(1 689)	-2.7%	824 186
Vote 7 - Office of the City Manager	1 281	1 103	1 286	146	100	45	45.3%	1 251
Vote 8 - Safety & Security	367 879	258 298	273 398	10 890	13 702	(2 813)	-20.5%	273 046
Vote 9 - Spatial Planning & Environment	105 564	141 722	168 027	3 345	8 831	(5 485)	-62.1%	128 584
Vote 10 - Transport	776 446	2 191 855	2 279 172	23 548	52 991	(29 443)	-55.6%	808 595
Vote 11 - Urban Management	48 608	46 729	65 399	156	1 430	(1 274)	-89.1%	54 448
Vote 12 - Water & Waste	2 668 524	3 043 384	3 296 712	89 700	186 427	(96 727)	-51.9%	2 811 269
Total Capital Expenditure	**6 528 474**	**8 314 767**	**8 828 682**	**256 369**	**441 439**	**(185 071)**	**-41.9%**	**6 725 560**
Capital Expenditure - Functional Classification								
Governance and administration	**996 767**	**893 761**	**998 263**	**22 684**	**33 943**	**(11 259)**	**-33.2%**	**981 842**
Executive and council	14 904	5 052	10 814	39	1	38	3793.8%	10 779
Finance and administration	981 766	888 469	987 209	22 645	33 942	(11 297)	-33.3%	970 823
Internal audit	98	240	240	–	–	–	-	240
Community and public safety	**1 446 713**	**1 211 834**	**1 250 019**	**69 748**	**70 214**	**(466)**	**-0.7%**	**1 230 119**
Community and social services	87 604	74 151	86 086	3 925	1 382	2 543	184.0%	86 086
Sport and recreation	300 069	98 585	103 380	1 020	500	520	104.0%	94 978
Public safety	264 183	154 854	169 009	1 175	1 976	(801)	-40.5%	169 007
Housing	737 971	827 201	835 682	61 601	63 290	(1 689)	-2.7%	824 186
Health	56 885	57 042	55 861	2 026	3 066	(1 039)	-33.9%	55 861
Economic and environmental services	**918 709**	**2 367 117**	**2 492 400**	**26 961**	**63 122**	**(36 161)**	**-57.3%**	**973 068**
Planning and development	77 284	89 433	109 727	728	1 960	(1 232)	-62.9%	85 122
Road transport	777 047	2 190 255	2 276 888	23 526	52 891	(29 365)	-55.5%	806 510
Environmental protection	64 377	87 428	105 785	2 707	8 271	(5 563)	-67.3%	81 435
Trading services	**3 154 273**	**3 831 805**	**4 077 374**	**136 778**	**274 160**	**(137 382)**	**-50.1%**	**3 529 905**
Energy sources	734 756	1 012 157	1 043 854	48 326	90 783	(42 457)	-46.8%	973 800
Water management	1 109 478	966 786	1 066 660	39 249	76 790	(37 541)	-48.9%	1 061 660
Waste water management	969 082	1 350 020	1 412 061	41 628	42 524	(897)	-2.1%	1 012 628
Waste management	340 956	502 843	554 799	7 576	64 063	(56 487)	-88.2%	481 818
Other	**12 012**	**10 250**	**10 626**	**197**	**–**	197	100.00%	**10 626**
Total Capital Expenditure - Functional Classification	**6 528 474**	**8 314 767**	**8 828 682**	**256 369**	**441 439**	**(185 071)**	**-41.9%**	**6 725 560**
Funded by:								
National Government	1 602 827	3 050 778	3 050 778	100 238	111 444	(11 206)	-10.1%	1 638 893
Provincial Government	13 195	15 866	15 866	1 440	200	1 240	620.0%	15 866
District Municipality	–	–	–	–	–	–	-	–
Other transfers and grants	59 979	72 198	72 198	7 397	15 386	(7 989)	-51.9%	71 642
Transfers recognised - capital	**1 676 001**	**3 138 842**	**3 138 842**	**109 076**	**127 030**	**(17 954)**	**-14.1%**	**1 726 402**
Borrowing	**(1 281)**	**2 500 000**	**2 500 000**	**66 006**	**137 172**	**(71 166)**	**-51.88%**	**2 031 968**
Internally generated funds	**4 853 753**	**2 675 925**	**3 189 840**	**81 287**	**177 237**	**(95 950)**	**-54.1%**	**2 967 190**
Total Capital Funding	**6 528 474**	**8 314 767**	**8 828 682**	**256 369**	**441 439**	**(185 071)**	**-41.9%**	**6 725 560**

Table C6: Monthly Budget Statement - Financial Position

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

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	215 607	134 904	134 904	176 274	134 904
Call investment deposits	10 794 362	6 686 030	9 453 572	10 794 362	9 453 572
Consumer debtors	5 256 966	7 940 433	7 940 433	4 886 386	7 940 433
Other debtors	1 302 943	1 616 220	1 616 220	2 545 998	1 616 220
Current portion of long-term receivables	7 600	4 889	4 889	7 600	4 889
Inventory	467 065	470 592	470 592	490 489	470 592
Total current assets	**18 044 543**	**16 853 068**	**19 620 610**	**18 901 108**	**19 620 610**
Non current assets					
Long-term receivables	1 397	212	212	58	212
Investments	6 573 136	6 240 856	6 685 279	7 900 984	6 685 279
Investment property	582 962	577 820	577 820	582 962	577 820
Investments in Associate	–	–	–	–	–
Property, plant and equipment	52 770 368	58 952 744	59 508 963	52 524 331	59 508 963
Biological	–	–	–	–	–
Intangible	697 380	524 765	483 205	697 380	483 205
Other non-current assets	10 280	43 983	43 239	10 280	43 239
Total non current assets	**60 635 521**	**66 340 381**	**67 298 718**	**61 715 994**	**67 298 718**
TOTAL ASSETS	**78 680 064**	**83 193 449**	**86 919 328**	**80 617 102**	**86 919 328**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	440 239	1 565 429	1 565 429	440 239	1 565 429
Consumer deposits	439 775	455 824	455 824	443 912	455 824
Trade and other payables	7 449 967	7 497 681	7 530 540	6 298 849	7 530 540
Provisions	1 572 671	2 141 143	2 141 143	1 561 181	2 141 143
Total current liabilities	**9 902 651**	**11 660 078**	**11 692 937**	**8 744 182**	**11 692 937**
Non current liabilities					
Borrowing	6 547 823	7 589 127	7 589 127	6 586 931	7 589 127
Provisions	7 114 512	7 897 818	7 897 818	7 114 512	7 897 818
Total non current liabilities	**13 662 335**	**15 486 945**	**15 486 945**	**13 701 442**	**15 486 945**
TOTAL LIABILITIES	**23 564 986**	**27 147 023**	**27 179 882**	**22 445 624**	**27 179 882**
NET ASSETS	**55 115 078**	**56 046 426**	**59 739 446**	**58 171 478**	**59 739 446**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	49 616 547	51 800 220	55 035 454	52 692 464	55 035 454
Reserves	5 498 532	4 246 206	4 703 992	5 479 014	4 703 992
TOTAL COMMUNITY WEALTH/EQUITY	**55 115 078**	**56 046 426**	**59 739 446**	**58 171 478**	**59 739 446**

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	2020/21	Budget Year 2021/22						
R thousands	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	10 005 031	10 544 767	10 544 767	1 835 238	1 679 122	156 116	9.3%	10 544 767
Service charges	21 101 782	21 640 699	21 640 699	3 778 423	3 622 476	155 946	4.3%	21 640 699
Other revenue	2 747 064	4 049 121	4 049 121	1 615 290	1 188 908	426 381	35.9%	4 049 121
Transfers and Subsidies - Operational	5 781 742	5 650 364	5 694 463	1 648 181	1 513 392	134 790	8.9%	5 694 463
Transfers and Subsidies - Capital	1 616 702	3 200 628	3 272 826	1 032 862	1 128 247	(95 385)	-8.5%	3 272 826
Interest	1 304 749	855 119	855 119	168 040	140 078	27 962	20.0%	855 119
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(35 397 699)	(39 430 834)	(39 479 110)	(7 890 868)	(6 863 975)	1 026 893	-15.0%	(39 479 110)
Finance charges	(731 498)	(740 582)	(702 345)	(33 081)	(33 053)	28	-0.09%	(702 345)
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**6 427 873**	**5 769 282**	**5 875 539**	**2 154 085**	**2 375 196**	**221 112**	**9.3%**	**5 875 539**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	84 028	124 139	51 942	–	–	–	-	51 942
Decrease (increase) in non-current receivables	(32 484)	(751)	(751)	–	–	–	-	(751)
Decrease (increase) in non-current investments	(840 273)	(331 962)	(332 578)	–	–	–	-	(332 578)
Payments								
Capital assets	(6 528 473)	(8 314 767)	(8 828 682)	(787 507)	(1 737 565)	(950 058)	54.7%	(8 828 682)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(7 317 202)**	**(8 523 340)**	**(9 110 069)**	**(787 507)**	**(1 737 565)**	**(950 058)**	**54.7%**	**(9 110 069)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	–	2 500 000	2 500 000	–	–	–	-	2 500 000
Increase (decrease) in consumer deposits	20 354	17 110	17 110	–	–	–	-	17 110
Payments								
Repayment of borrowing	(371 494)	(371 495)	(371 495)	(50 000)	(50 000)	–	-	(371 495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(351 140)**	**2 145 615**	**2 145 615**	**(50 000)**	**(50 000)**	**–**	**-**	**2 145 615**
NET INCREASE/ (DECREASE) IN CASH HELD	**(1 240 469)**	**(608 444)**	**(1 088 915)**	**1 316 578**	**587 632**			**(1 088 915)**
Cash/cash equivalents at beginning:	9 366 569	8 126 100	8 126 100	8 126 100	8 126 100			8 126 100
Cash/cash equivalents at month/year end:	8 126 100	7 517 656	7 037 185	9 442 679	8 713 732			7 037 185

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	(15 097)	-0.8%	Immaterial variance.	-
Service charges - electricity revenue	43 973	1.5%	The variance is mainly due to the partial lifting of lockdown restrictions and the subsequent increase in economic activities.	No corrective action required.
Service charges - water revenue	36 854	7.3%	The variance is due to higher than anticipated service charges relating to water sales for bulk tariffs, domestic full and industrial. Seasonal trends are still to stabilise.	No corrective action required.
Service charges - sanitation revenue	18 523	7.4%	The variance is due to higher than anticipated service charges relating to sewer sales for bulk tariffs, domestic full and industrial. Seasonal trends are still to stabilise.	No corrective action required.
Service charges - refuse revenue	(19 418)	-8.8%	The variance is mainly on disposal coupon fees where disposal of general waste is consumption driven and is currently lower than anticipated.	No corrective action required.
Rental of facilities and equipment	(2 278)	-3.9%	The variance is mainly within the following directorates: 1. Human Settlements, mainly on: a) Indigent relief and Subsidies/Rebates, which is demand driven and dependent on eligibility; and b) Rental Fixed Assets: Non Market Related, due to more than planned saleable rental units transferred, which had an impact on rental income as well as vacant units that still need to be rented out to qualifying tenants. 2. Community Services & Health, due to lower than planned demand for facilities as a result of the current lockdown, and outstanding lease management agreements.	No immediate corrective action required.
Interest earned - external investments	14 347	10.1%	The variance is mainly on Interest on Short Term and Call Accounts, due to higher than expected cash and investment funds on hand.	No immediate corrective action required.
Interest earned - outstanding debtors	(3 438)	-4.6%	Immaterial variance.	-

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	(13 460)	-6.8%	The variance is mainly within the Safety & Security directorate, due to fewer than planned fines issued to date.	No immediate corrective action required.
Licences and permits	(1 563)	-19.5%	The variance reflects mainly in the Transport directorate and is due to less than planned wayleave permits issued for road trenches to date.	No immediate corrective action required.
Agency services	(66)	-0.2%	Immaterial variance.	-
Transfers and subsidies	(88 365)	-5.62%	The variance reflects mainly in the following directorates: 1. Community Services & Health, mainly due to outstanding invoices; 2. Human Settlements, mainly due to outstanding invoices, and poor performance by a contractor; 3. Safety & Security, due to unprocessed recoveries relating to the LEAP project as the Transfer Payment Agreement (TPA) has not been finalised; and 4. Water & Waste, due to misalignment of the period budget provision and actual implementation of projects.	Outstanding invoices to be processed on receipt thereof. Period budget provisions to be reviewed and adjusted, if required. TPA to be finalised with revenue recognition to follow.
Other revenue	13 289	1.37%	Immaterial variance.	-
Gains	(290 778)	-99.96%	The variance reflects on Inventory consumed: Gains Water and Price adjustments, where actuals can only be processed in the next reporting period due to system developments. National Treasury's requirement to reflect Bulk Purchases as part of the Inventory System has furthermore resulted in misalignment of cost elements.	Actual transactions to be reflected in period 3. Budgetary alignments will be effected in the January 2022 adjustments budget.

Table SC1: Material variance explanations for revenue by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 1 - Community Services & Health	(20 747)	-12.2%	The variance is a combination of over-/under-recovery mainly in the following categories: 1. Rental of facilities and equipment (under), due to lower than planned demand for facilities as a result of the current lockdown level, and outstanding lease management agreements. 2. Transfers and Subsidies (under), due to outstanding invoices. 3. Other Revenue (over), a combination of over-/under-recovery, on: a) Admission/Entry fees and Camp/Resort fees (under), due to the impact of the current lockdown restrictions on utilisation of facilities; and b) Burial fees (over), due to a higher demand for services linked to COVID-19 related burials. 4. Transfers and subsidies capital (under), mainly due to slower than expected implementation on some integrated recreational facilities/grant-funded projects i.e. Belhar, Blue Ridge, Delft Enkanini, Pelican Park, Philippi and Site C.	Outstanding invoices to be processed on receipt thereof.
Vote 2 - Corporate Services	(2 496)	-26.2%	The variance is a combination of over-/under-recovery and is mainly on Other Revenue in the following categories: a) Skills Development Levy (under), where revenue has not yet been received as claims are unpredictable and difficult to plan accurately; and b) Recoveries of operational expenditure (over), due to the recovery of legal costs where the courts ruled in favour of the City.	No remedial action required.
Vote 3 - Economic Opportunities & Asset Managemnt	(4 893)	-13.1%	The under-recovery is mainly on: 1. Rental of facilities, 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, and the impact of backdated billings, and b) Rental Fixed assets: Non-market related (under), due to cancellation and expiration of non-market related rental contracts, and the current lockdown, which has negatively affected the usage/hiring of facilities. 2. Gains, due to unprocessed land sales.	Outstanding transactions relating to land sales will be processed in period 3.

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	38 907	1.3%	The variance is a combination of over-/under-recovery mainly on: 1. Service Charges Electricity Revenue (over), due to the partial lifting of lockdown restrictions and subsequent increase in economic activities; 2. Recoveries of Infrastructure Maintenance (under), which is dependent on customer demand for maintenance-related work; and 3. Salvaged Items (under), where less material and redundant items are being salvaged and sold because of the current lockdown restrictions.	No immediate corrective action required.
Vote 5 - Finance	6 628	0.2%	Immaterial variance.	-
Vote 6 - Human Settlements	(12 273)	-10.8%	The variance is a combination of over-/under-recovery and reflects against the following categories: 1. Rental of facilities and Equipment (under), mainly on: a) Indigent relief and Subsidies/Rebates, which is demand driven and dependent on eligibility; and b) Rental Fixed Assets: Non Market Related, due to more than planned saleable rental units transferred, which had an impact on rental income as well as vacant units that still need to be rented out to qualifying tenants. 2. Transfers & Subsidies - Operating (under), due to outstanding invoices and poor contractor performance. 3. Transfers & Subsidies Capital NT & PT (over), due to good contractor performance on the Kosovo project.	Outstanding invoices will be processed for payment on receipt thereof. Period budget provision to be reviewed and aligned with the actual revenue trend.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 7 - Office of the City Manager	(1)	-76.7%	Immaterial variance.	-
Vote 8 - Safety & Security	(69 167)	-25.9%	The variance is mainly on: 1. Fines, penalties and forfeits, mainly relating to Traffic Fine Accruals where actual fines issued were less than planned; and 2. Transfers & Subsidies, due to unprocessed recoveries relating to the LEAP project as the Transfer Payment Agreement (TPA) has not been finalised.	Traffic Fines will be closely monitored to determine current trends with possible remedial action to be implemented. The business plan for the TPA is currently being circulated for approval after which the TPA will be finalised. The estimated date of completion is towards the end of September 2021.
Vote 9 - Spatial Planning & Environment	7 560	28.6%	The over-recovery is mainly on Building Levies, due to a substantial increase in the number of building plans and land use applications received to date.	The finance manager is monitoring the situation and will institute corrective action if so required.
Vote 10 - Transport	(28 155)	-26.9%	The variance is a combination of over-/under-recovery in the following categories: 1. Licences and Permits: Road and Transport (under), due to less than planned wayleave permits issued for road trenches. 2. Transfers & Subsidies (over), mainly due to earlier than anticipated approval of invoices for payment for Integrated Public Transport Network (ITPN) & Monitoring of Public Transport Operations. 3. Other revenue (under), mainly on: a) Busfares - Transit Products, where the adjusted restriction levels have resulted in reduced utilisation of services on some routes; and b) Advertising fees, where billings have not yet been processed as fees are still to be agreed on by the City and the service provider. 4. Revenue - Capital (under), mainly on: a) Somerset West PTI, as the project is currently in the bid specification process; b) Management System (APTMS), due to the project being slightly behind schedule; c) Road Rehabilitation: Hanover Park: Area 2, where orders were only placed recently; d) Delays in construction of the IRT Phase 2A project (Orio-funded), due to delays in the awarding of professional services tender, and e) Development Contribution/BICL (over), which is dependent on property development applications.	No immediate corrective action required.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 11 - Urban Management	(655)	-1.3%	Immaterial variance.	-
Vote 12 - Water & Waste	(232 661)	-16.7%	The variance is a combination of over-/under-recovery. 1. Service charges – Water and Sanitation revenue (over), due to the service charges for bulk water sales, domestic full and industrial being higher than anticipated. Seasonal trends are still to stabilise. 2. Services charges - Refuse revenue (under), mainly on disposal coupon fees where disposal of general waste is consumption driven and is lower than anticipated. 3. Interest earned - outstanding debtors (under), due to the impact of Council's decision to write-off all interest on arrears up to the end of May 2021. 4. Transfers & subsidies (under), due to misalignment of the period budget provision and actual implementation of projects. 5. Gains (under), mainly on Inventory consumed: Gains Water and Price adjustments, where actuals can only be processed in the next reporting period due to system developments. National Treasury's requirement to reflect Bulk Purchases as part of the Inventory System has furthermore resulted in misalignment of cost elements. 6. Revenue - Capital (over), a combination of over-/under-recovery: a) Transfers & subsidies capital: National- and Provincial Treasury (over), where revenue was recognised earlier than anticipated as a result of good contractor performance on the Athlone WWTW - Capacity Extension - Phase 1 project, and Cape Flats Rehabilitation project; and b) Development Contribution/Levy & BICL (over), where more than anticipated development applications were received to date, which is based on consumer demand and difficult to predict.	Period budget provisions to be reviewed and aligned with the actual revenue trend, where required. Inventory consumed: Gains Water and Price adjustments: Entries will be processed in period 3. Budgetary alignments to conform to National Treasury's requirement on Inventory consumed will be effected in the January 2022 adjustments budget.

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	(59 627)	-10.3%	The variance reflects against the following categories: 1. Employee related costs (under), due to the turnaround time of filling vacancies, vacant positions put on hold, and the delayed start of 2021/22 EPWP projects as a result of outstanding Project Identification Documents (PID) and challenges with identifying workers from the sub council database of registered community members. 2. Inventory Consumed, mainly on: a) Materials, consumables, tools and equipment, due to lower than planned requirements for the month under review; and b) Pharmaceutical supplies, G&D Pharmaceutical supplies, and G&D Vaccines, due to outstanding invoices. 3. Contracted Services, mainly on: a) G&D Laboratory Services - Medical, due to outstanding invoices; b) Security Services: Municipal Facilities, where there is no expenditure for security services relating to land invasions to date; c) R&M Contracted Services Buildings, due to the slower than anticipated start of maintenance programmes, and d) Medical Staff, due to lower than anticipated demand for labour brokers. 4. Other Expenditure, mainly on: a) Uniforms and protective clothing, due to the delayed start of the Mayor's Job Creation Projects; b) Training, due to delayed implementation of WSP 22 interventions as well as the moratorium placed on non-essential training; c) Electricity, due to outstanding ESKOM invoices and; d) Hire of LDV, due to fewer community-related programmes as a result of the current lockdown level.	The directorate has 261 vacancies in various stages of the recruitment and selection process; 70 posts were filled while 60 positions were terminated since the beginning of the financial year. Realignments/virements will be processed to address variances, where required. Process underway to follow-up on outstanding invoices.
Vote 2 - Corporate Services	(9 528)	-2.9%	Immaterial variance.	The directorate has 165 vacancies in various stages of the recruitment and selection process; 28 positions were filled and 19 terminations processed since the start of the financial year.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 3 - Economic Opportunities & Asset Managemnt	(17 134)	-7.6%	The variance reflects in 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. Contracted services, a combination of over-/under expenditure, on: a) Advisory Services - Project Management (under), due to delays in sign-off of the service level agreement with Wesgro to provide investment and trade promotion services on behalf of the City; b) R&M Contracted Services Building, and Cleaning Costs (under), due to invoices that were received after month-end; and c) Security Services: Municipal Facilities (over), due to an increase in security services required to avoid illegal occupation and damage to City properties that are vacant as a result of the termination of leases.	The directorate has 78 vacancies in various stages of the recruitment and selection process; 10 positions were filled and 8 terminations processed since the beginning of the financial year. Period budget provision to be reviewed and adjusted, where so identified.
Vote 4 - Energy & Climate Change	(63 422)	-3.4%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Inventory Consumed - R&M Material General & Consumables (over), where capital-related expenditure was incorrectly booked to the operating budget. 3. Contracted Services (under), mainly on: a) Advisory Services - Project Management, due to expiration of a project management tender, which is yet to be renewed, and delays in the Athlone Power Station decommissioning project as a result of a heritage site consideration appeal; b) R&M Electrical, due to the Public Lighting maintenance contract that is only partially in place as two of the three contracts are still to be awarded; and c) R&M Maintenance of Equipment, due to outstanding invoices. 4. Other Expenditure (under), mainly on Uniform & Protective Clothing, due to costs being incurred on demand and according to a personal protective equipment schedule. 5. Bulk Purchases (under), due to an error in the billing of the Eskom main account for June and July 2021. The approximate financial impact is R102 million.	The directorate has 233 vacancies in various stages of the recruitment and selection process; 18 positions were filled and 10 terminations processed since the beginning of the financial year. Period budget provision to be reviewed and adjusted, where so identified. Capital-related expenditure to be reposted to the capital budget.

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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	(26 560)	-4.9%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Transfers and subsidies (under), mainly on Grants/Sponsorships, as a result of the Cape Town Stadium entity generating sufficient revenue to cover its operational expenditure therefore not requiring payment from the City. 3. Other expenditure (under), a combination of over-/under expenditure, mainly on: a) Premiums: Unicity Insurance Program (under), due to lower than planned cost of insurance, the impact of fluctuating market conditions, and the provision of future insurance cover. b) Commission - Revenue Sharing (over), due to misalignment of actual expenditure and the period budget provision.	The directorate has 135 vacancies in various stages of the recruitment and selection process; 14 vacancies were filled and 14 posts terminated since the start of the financial year. Period budget provision to be reviewed and adjusted, where so identified.
Vote 6 - Human Settlements	(31 208)	-16.7%	The variance reflects on 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. Depreciation and asset impairment, due to delays in completion of capital infrastructure for housing developments. 3. Contracted Services, mainly on G&D Contracted Service Building, due to outstanding invoices as well as poor contractor performance; and 4. Transfers and Subsidies, due to outstanding invoices.	The directorate has 102 vacancies in various stages of the recruitment and selection process; 46 positions were filled with 5 terminations processed since the start of the financial year. Poor contractor performance is being addressed through contract management procedures. Outstanding invoices to be processed in the next reporting period. Period budget provision to be reviewed and adjusted, where so identified.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 7 - Office of the City Manager	(15 684)	-22.7%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), mainly due to existing vacancies within the directorate and ongoing recruitment process. 2. Contracted services (under), mainly on Advisory Services - Project Management, relating to two projects within the Mayor's Office where implementation was delayed as a result of unforeseen circumstances. 3. Transfers and Subsidies (over), mainly on Relief and Charitable contributions, due to more than anticipated humanitarian assistance provided to date. 4. Other Expenditure (under), mainly on: a) Uniform & Protective Clothing, due to less than planned procurement of uniforms and protective clothing to date; and b) Advertising - Corporate and Municipal Accounts, due to lower than planned need for mayoral advertising and media campaigns.	The directorate has 10 vacancies in various stages of the recruitment and selection process; 6 positions were filled and 2 terminated since the start of the financial year. The filling of vacancies is ongoing. Period budget provisions to be reviewed and adjusted, where so identified
Vote 8 - Safety & Security	(747)	-0.1%	Immaterial variance.	The directorate has 681 vacancies in various stages of the recruitment and selection process; 373 posts were filled while 35 were terminated since the beginning of the financial year. Period budget provision to be reviewed and adjusted, where so identified.
Vote 9 - Spatial Planning & Environment	(12 386)	-10.1%	The variance reflects mainly against the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies; and 2. Contracted Services, due to outstanding invoices relating to the alien vegetation projects.	The directorate has 80 vacancies in various stages of the recruitment and selection process; 22 posts were filled while 6 were terminated since the beginning of the financial year. Invoices to be processed in period 3.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Transport	19 509	5.7%	The variance is a combination of under-/over expenditure 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. Depreciation (over), where some assets were capitalised earlier than anticipated. 3. Inventory Consumed (over), mainly on: a) R&M Materials General & Consumables, where expenditure relating to Road and Traffic Signal maintenance was higher than anticipated; and b) Fuel, due to the increase in fuel prices. 4. Contracted Services (over), mainly on: a) G&D Professional Services - Project Management, due to the earlier than anticipated processing of invoices relating to IPTN and monitoring of Public Transport Operations; b) R&M Contracted Services Buildings, where road and stormwater maintenance expenditure was more than anticipated on the Road Resurfacing programme; and c) Security Services - Municipal Facilities, due to the increased requirement for security at PTI. 4. Other expenditure (under), mainly on: a) Electricity, due to outstanding invoices, and b) Training, due to the slow implementation progress of WSP 22 interventions.	Overall over expenditure will be addressed by reviewing period budget provisions on cost elements where period budget provisions are not in line with actuals. The directorate has 313 vacancies in various stages of the recruitment and selection process; 46 posts were filled while 12 terminations were processed since the beginning of the financial year. Budget realignments/virements to be processed, where identified. Training programmes are in progress with some orders placed.
Vote 11 - Urban Management	(1 524)	-1.1%	Immaterial variance.	The directorate has 26 vacancies in various stages of the recruitment and selection process; 5 positions were filled while 3 were terminated since the beginning of the financial year. Filling of vacancies is ongoing.

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	(500 022)	-32.0%	The variance is a combination of over/under expenditure against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the internal filling of vacancies. 2. Inventory Consumed (under), a combination of over/under expenditure, mainly on: a) Inventory consumed: Bulk Water (under), where actuals can only be processed in the next reporting period due to system developments. National Treasury's requirement to reflect Bulk Purchases as part of the Inventory System has furthermore resulted in misalignment of cost elements. b) Materials Consumables Tools & Equipment (under), where the purchase of refuse containers is based on the rate at which bins are stolen or damaged and is lower than anticipated to date; c) R&M Materials General & Consumables (under), due to improved contract management control measures implemented when responding to service notifications; and d) Fuel (Petrol, Diesel and Fuel Oil) (over), due to actual expenditure being higher than anticipated as a result of the ongoing volatility of the petrol price. 3. Contracted Services (under), a combination of over/under expenditure, mainly on: a) Waste Minimisation (over), where the chipping of green waste is consumption driven and is higher than anticipated to date; b) Administrative and Support Staff (under), due to less than planned labour broker requirements to date; c) Haulage (under), due to the amount of waste being hauled from transfer stations and drop-off sites to landfill sites being lower than anticipated; *Continued on next page.*	The directorate has 1095 vacancies in various stages of the recruitment and selection process; 112 vacancies were filled while 47 were terminated since the beginning of the financial year. Inventory consumed: Budgetary alignment will be effected in the January 2022 adjustments budget. Invoices to be processed on receipt thereof. Budget realignments/virements to be processed, where identified.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Water & Waste	*See previous page*	*See previous page*	d) Sewerage Services and G&D Sewerage Services (under), as a result of a number of outstanding invoices as well as the periodic plan not being in line with the actual expenditure; e) R&M Maintenance of Equipment (over), where fleet-related service purchase orders not finalised in the previous financial year is being finalised in the current financial year as well as repairs that were finalised earlier than anticipated; f) R&M Contracted Services Building (under), due to improved contract management control measures implemented when responding to service notifications resulting in lower expenditure, and work still in progress; g) Litter Picking and Street Cleaning, and Refuse Removal (under), due to misalignment of the period budget with actual expenditure as invoices are paid a month in arrears; and h) Security Services: Municipal Facilities (under), due to delays in receipt of invoices; 4. Other expenditure (over), a combination of over/under expenditure, mainly on: a) Motor vehicle License and registration (under), where the late delivery of refuse compactor vehicles as a result of lockdown restrictions resulted in delayed registration; b) Hire Charges (over), due to an increase in the hire of pumps and hoses to pump down sumps and long pond at Potsdam WWTW, Cape Flats Inlet Works and various other sumps; c) Electricity (under), due to outstanding invoices; d) Uniform & Protective Clothing (over), as a result of COVID-19 PPE items that were reserved, and the earlier than anticipated replacement of uniforms as a result of wear and tear; and e) Rehabilitation of Closed Landfill Sites (under), due to delays in receipt of invoices for period 2.	*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	(166 148)	-7.1%	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) as a result of the delayed submission of Project Identification Documents (PID) and challenges with identifying workers from the sub council database of registered community members; and 4. Hold placed on identified vacancies.	The City had 3179 vacancies as at 31 August 2021; 750 positions were filled (417 internal, 124 external, 209 rehire) with 221 terminations processed since the start of the financial year. 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 is a continuous process.
Remuneration of councillors	(546)	-1.9%	Immaterial variance.	-
Debt impairment	115	0.0%	Immaterial variance.	-
Depreciation & asset impairment	3 962	0.8%	Immaterial variance.	-
Finance charges	(95)	-0.1%	Immaterial variance.	-
Bulk purchases - electricity	(34 705)	-2.4%	The variance is due to an error in the billing of the Eskom main account for June and July 2021. The approximate financial impact is R102 million.	Correction to be reflected in period 3.
Inventory consumed	(331 372)	-65.4%	The variance is a combination of over/under expenditure against the following elements: 1. Pharmaceutical supplies, G&D Pharmaceutical supplies, G&D Vaccines (under), due to outstanding invoices; 2. Fuel (Petrol, Diesel, Fuel Oil) (over), due to higher than planned demand for fuel as well as the increase in the fuel price; and 3. Inventory Consumed-Bulk Water (under), where actuals can only be processed in the next reporting period due to system developments. National Treasury's requirement to reflect Bulk Purchases as part of the Inventory System has furthermore resulted in misalignment of cost elements. 4. Materials Consumables Tools & Equipment (under), where the total refuse containers stolen/damaged are lower than anticipated resulting in fewer replacements.	Outstanding transactions and invoices will be processed in the next reporting period. Budget provisions to be reviewed and adjusted, where identified.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Contracted services	(160 672)	-24.3%	The variance is a combination of over/under expenditure against the following elements: 1. Advisory Services - Project Management (under), mainly due to delays in implementation of projects in the Mayor's Office, and delays in signing the agreement with Wesgro to provide investment and trade promotion services on behalf of the City; 2. Security Municipal Facilities (under), due to outstanding invoices, and ongoing procurement processes for the appointment of security services for land invasion; 3. Litter Picking and Street Cleaning, and Refuse Removal (under), where the period budget is not aligned to actual expenditure as invoices are paid a month in arrears; 4. Sewerage Services (under), as a result of outstanding invoices, and the misalignment of the periodic plan with actual expenditure to date; 5. G&D Contract Services - Building (under), due to outstanding invoices as well as poor contractor performance; 6. R&M Contract Services - Building (under), due to the slower than expected start on maintenance programmes, outstanding invoices, and improved contract management control measures; 7. Haulage (under), due to less than anticipated waste being hauled from transfer stations and drop-off sites to landfill sites; 8. G&D Sewerage Services (under), as a result of outstanding invoices as well as the periodic plan that is not in line with actual expenditure to date; 9. R&M Electrical (under), due to the Public Lighting maintenance contract that is only partially in place as two of the three contracts are still to be awarded; 10. Cleaning Cost (under), mainly due to invoices that were received after month-end; 11. Waste Minimisation (over), where the chipping of green waste is consumption driven and higher than anticipated to date; and 12. Administration and Support Staff (under), due to less than planned Labour Broker staff requirements.	Outstanding invoices to be processed on receipt thereof. Poor contractor performance to be addressed through contract management procedures. Budget provisions to be reviewed and adjusted, where identified.
Transfers and subsidies	(9 876)	-11.4%	The variance is mainly within the following directorates: 1. Finance, as a result of the Cape Town Stadium entity generating sufficient revenue to cover its operational expenditure therefore not requiring payment from the City; and 2. Human Settlements, due to outstanding invoices.	Outstanding invoices to be processed on receipt thereof.
Other expenditure	(17 162)	-3.9%	Immaterial variance.	-
Losses	(1 835)	-92.8%	Immaterial variance.	-

Table SC1: Material variance explanations for capital expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 1 - Community Services & Health	(8 022)	-45.3%	The negative variance reflects on the following projects/programmes: 1. Site C Integrated Recreation Facility: Project initially delayed due to inclement weather as well as community unrest; however, the construction work is currently underway. Furthermore, the invoice for period 2 was received after month-end and is being verified before payment can be processed; 2. Blue Ridge Integrated Recreation Facility: Project initially delayed due to land invasions, which has since been resolved; and 3. IT Modernisation: Project initially delayed due to appeals lodged against tender 56S/2020/21, which have since been resolved.	1. The finance manager will continue to closely monitor all projects to ensure that projects are implemented within the prescribed timelines. 2. Tenders are in place with project currently in the design phase. 3. There will be an increase in appointment of resources in period 3 in line with the latest cash flow forecast.
Vote 2 - Corporate Services	(3 692)	-73.8%	The negative variance reflects on the following projects/programmes: 1. Wayleave System project, which is delayed due to the review of existing systems because of the change in the City's business processes; 2. ERP Business Systems FY22 project, which was initially delayed due to appeals lodged against tender 56S/2020/21 as well as the protracted process of loading the tender prices on the financial system; and 3. Development of Goodwood Records Facility project, where the invoice for period 2 has not yet been received.	1. and 2. Orders have been placed; awaiting delivery. 3. The project manager is following up on the outstanding invoice.
Vote 3 - Economic Opportunities & Asset Managemnt	6 193	641.0%	Earlier than anticipated delivery of fleet replacements, due to stock availability.	No remedial action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 4 - Energy & Climate Change	(42 426)	-46.7%	The negative variance reflects on the following projects/programmes: 1. SCADA Master Station Upgrade: Cash flow misaligned. Establishment of the project team is still taking place although the local contractor team and City team are ready to begin work. The Swedish team is being organised with finalisation to take place after European holiday season in August 2021. The payment process for the first invoice will start after the project start-up meeting, which is pending. 2. System Equipment Replacement: South Area S FY22, and System Equipment Replacement: East Area E FY22, due to the planning and prioritisation process taking longer than anticipated. Some projects have commenced on site with others to follow. 3. Paardevlei Switching Station: Building works completed with rectification of snags currently taking place. HV cable installed and jointing works completed. Cable termination to follow. GIS switchgear installation in progress. Tender 267Q/2019/20 awarded. The contractor has been issued with two default letters, as progress on the project is slow. 4. Prepayment Meter Replacement FY22: A shortage of pole boxes has resulted in underspend. The tender for purchasing goods is in the finalising award status while the contract is with Legal Services for vetting. The project plan has been amended to take into account these delays with the balance of funding to be reprioritised to more critical projects within the department.	There are on-going engagements with the directors and project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and that corrective action is processed as and when required to ensure maximum spend.
Vote 5 - Finance	261	134.6%	IT equipment delivered earlier than anticipated, due to stock availability.	Cash flows will be adjusted in the January 2022 adjustments budget.
Vote 6 - Human Settlements	(1 689)	-2.7%	Immaterial variance.	-
Vote 7 - Office of the City Manager	45	45.3%	Computer equipment delivered earlier than anticipated, due to stock availability.	No remedial action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 8 - Safety & Security	(2 813)	-20.5%	The negative variance is due to appeals lodged against tender 56S/2020/21, which resulted in delays in implementation of the following projects: 1. EPIC 2.1: Contravention System; and 2. EPIC1.1: Computer Aided Dispatch System.	The appeal has been resolved with Tender 56S/2020/21 now active.
Vote 9 - Spatial Planning & Environment	(5 485)	-62.1%	The negative variance reflects on the following projects/programmes: 1. Helderberg Nature Reserve Development and Strand Pavilion Ablutions Upgrade are delayed, due to inclement weather; and 2. Glencairn Precinct Upgrade, which is behind schedule, due to the discovery of electrical cables throughout the site.	There are on-going engagements with project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes. Cash flows will be amended if necessary, in the January 2022 adjustments budget.
Vote 10 - Transport	(29 443)	-55.6%	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. IRT Ph2A: Depot Building Works – Mitchells Plain & Khayelitsha: Construction has been delayed due to cancellation of the replacement professional services tender. 2. Road Rehabilitation: Hanover Park: Area 2: Construction is underway although implementation has been delayed due to community interference. 3. Somerset West Public Transport Interchange: Cash flows misaligned. Tender 108Q/2020/21 has been awarded with no appeals received. The Memorandum of Agreement (MOA) between the City and the contractor will be finalised by mid-September 2021. 4. Grassy Park Non-Motorised Transport: Construction is underway; however, the invoice for period 2 was received after month-end and is currently being verified before payment is processed. 5. IRT: Control Centre: Project has been placed on hold pending the approval of an amendment to the scope of works as per MFMA Section 116(3).	1. The application for transversal use of Framework tender 194C/2020/21 was submitted and still in MFMA Section 33 stage. New Professional Services Provider procurement process commenced (DP6727). MFMA Section 33 process to commence after BAC approval, which is anticipated to be towards the end of October 2021. A portion of the budget will be rephased in the January 2022 adjustments budget. 2. A court interdict has been obtained to prevent further disruptions on site. 3. Budget and cash flows will be amended in the January 2022 adjustments budget. 4. Invoice will be processed in period 3. 5. The MFMA Section 116(3) report will serve at the MayCo meeting in September 2021.
Vote 11 - Urban Management	(1 274)	-89.1%	The negative variance reflects on the following projects/programmes: 1. Lotus Park Sewer Extension: Project is delayed as the approval to make use of transversal tender 358Q/2018/19 is still pending. 2. Philippi-East Multi-Purpose Centre: Funding for this project is no longer required as the project will be transferred to the Community Services & Health directorate. 3. Nyanga Urban Node Informal Trades: Delays in accessing Tender 149S/2018/19 has resulted in late commencement of the project.	1. Orders for construction work will be made in period 3, once approval is received. 2. Budget and cash flows will be amended in the January 2022 adjustments budget. 3. Project scope, project schedule and draft project specifications to appoint the professional team are now complete.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 12 - Water & Waste	(96 727)	-51.9%	The directorate is behind planned spend for the period under review. The main reasons are listed below at departmental level.	There are on-going engagements with directors and project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend. Remedial action, where required, is indicated below.
Management: Water & Waste	–	-	-	-
Solid Waste Management	(57 188)	-88.2%	The negative variance reflects on the following projects/programmes: 1. Coastal Park - Design and develop (MRF): Project initially delayed as a result of the disputed COVID-19 claim on tender 57Q, which has since been resolved with the payment having been processed. However, the project has been further delayed due to protracted negotiations with the preferred bidder on tender 301Q/2020/21. 2. New Prince George Drop-off: Construction is underway but the invoice for period 2 was received after month-end. 3. Coastal Park: LFG Infrastructure - Beneficiation: Project currently running behind schedule, due to delayed finalisation of the substation design approval by the Energy & Climate Change directorate.	1. If negotiations on tender 301Q/2020/21 is unsuccessful, the tender process will need to restart. 2. Outstanding invoice will be verified and processed in the next reporting period. 3. The project manager is following up on the approval of the designs.
Water & Sanitation Services	(39 539)	-32.5%	The main reasons for the underspend are delays in delivery of equipment, and cash flows that need to be refined on, inter alia, Cape Flats Aquifer Recharge, Contermanskloof Reservoir, Meter Replacement Program, Vehicles Replacement etc.	Cash flows and projects at risk of underspend will be adjusted in the January 2022 adjustments budget. The department will maintain the improvements previously made relating to the focused management approach on capital programme implementation, enhanced Contract Management and Tender Management. Closer engagement with CPPPM (to align reports with e.g. value at risk) and the Office of the CFO is also continuing.

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	156 116	9.3%	More rates income received than originally budgeted for.	No corrective action required.
Service charges	155 946	4.3%	More service charge income received than originally budgeted for.	No corrective action required.
Other revenue	426 381	35.9%	Revenue not allocated to the correct categories at the time of reporting.	Allocation will take place in ensuing periods.
Government - operating	134 790	8.9%	Transfers received not allocated between 'Government - operating' and 'Government - capital' at the time of reporting.	Allocation will take place in ensuing period.
Government - capital	(95 385)	-8.5%	Transfers received not allocated between 'Government - operating' and 'Government - capital' at the time of reporting.	Allocation will take place in ensuing period.
Interest	27 962	20.0%	More interest income received than originally budgeted for.	No corrective action required.
Dividends	–	-	-	-
Payments				
Suppliers and employees	1 026 893	-15.0%	Cash outflows took place earlier than originally budgeted for as a result of 2020/21 year-end expenditure being paid in the current financial year.	No corrective action required.
Finance charges	28	-0.1%	Immaterial variance.	-
Transfers and Grants	–	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	**221 112**	**9.3%**		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	–	-	-	-
Decrease (Increase) in non-current debtors	–	-	-	-
Decrease (increase) other non-current receivables	–	-	-	-
Decrease (increase) in non-current investments	–	-	-	-
Payments				
Capital assets	(950 058)	54.7%	Lower creditors outflow than budgeted for.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(950 058)**	**54.7%**		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	–	-	-	-
Borrowing long term/refinancing	–	-	-	-
Increase (decrease) in consumer deposits	–	-	-	-
Payments				
Repayment of borrowing	–	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**-**	-	-

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22			
		Provisional Outcomes	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.1%	2.4%	2.4%	3.0%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	48.3%	43.9%	44.8%	40.6%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	26.2%	29.7%	27.9%	22.9%	27.9%
Gearing	Long Term Borrowing/ Funds & Reserves	119.1%	178.7%	161.3%	120.2%	161.3%
Liquidity						
Current Ratio	Current assets/current liabilities	1.82	1.45	1.68	2.16	1.68
Liquidity Ratio	Monetary Assets/Current Liabilities	1.11	0.58	0.82	1.25	0.82
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.2%	20.1%	20.1%	84.5%	20.2%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	35.0%	32.9%	32.8%	24.6%	32.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.6%	8.0%	8.0%	1.4%	2.1%

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2021/22											
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	313 944	66 433	58 068	60 775	51 129	49 562	264 009	1 391 129	2 255 049	1 816 605	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	759 632	31 120	32 223	30 103	12 909	26 801	91 624	263 133	1 247 544	424 570	–	–
Receivables from Non-exchange Transactions - Property Rates	794 025	109 900	99 238	96 693	70 151	66 880	332 889	830 143	2 399 920	1 396 756	–	–
Receivables from Exchange Transactions - Waste Water	165 075	27 432	21 717	28 794	22 755	21 837	113 164	515 676	916 450	702 226	–	–
Receivables from Exchange Transactions - Waste Management	103 926	20 184	19 268	18 354	15 030	16 122	82 508	396 868	672 259	528 881	–	–
Receivables from Exchange Transactions - Property Rental Debtors	76 417	(4 844)	12 973	11 244	11 714	11 922	68 366	596 617	784 408	699 862	–	–
Interest on Arrear Debtor Accounts	77 887	29 796	310	292	379	251	4 546	20 097	133 559	25 565	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(345 762)	(148 188)	(37 678)	(6 763)	(13 943)	(7 654)	(60 150)	(132 089)	(752 227)	(220 599)	–	–
Total By Income Source	**1 945 144**	**131 834**	**206 118**	**239 493**	**170 124**	**185 720**	**896 955**	**3 881 573**	**7 656 962**	**5 373 865**	**–**	**–**
2020/21 - totals only	**2 682 532**	**259 273**	**376 536**	**362 321**	**244 238**	**278 860**	**1 049 113**	**4 801 526**	**10 054 399**	**6 736 058**	**–**	**–**
Debtors Age Analysis By Customer Group												
Organs of State	(168 390)	(85 959)	22 568	21 132	6 058	7 161	12 201	(7 870)	(193 099)	38 682	–	–
Commercial	1 049 655	90 518	66 522	78 111	53 010	64 280	261 453	298 721	1 962 271	755 576	–	–
Households	1 066 168	153 170	142 924	139 898	116 631	110 399	623 761	3 276 953	5 629 903	4 267 641	–	–
Other	(2 288)	(25 895)	(25 896)	352	(5 575)	3 880	(460)	313 769	257 887	311 966	–	–
Total By Customer Group	**1 945 144**	**131 834**	**206 118**	**239 493**	**170 124**	**185 720**	**896 955**	**3 881 573**	**7 656 962**	**5 373 865**	**–**	**–**

Table SC4 Monthly Budget Statement Aged Creditors

Description R thousands	Budget Year 2021/22									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	4 395	1 128	4 485	1	–	–	–	(4)	**10 005**	11 011
Auditor General	–	–	–	–	–	–	–	–	**–**	–
Other	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**4 395**	**1 128**	**4 485**	**1**	**–**	**–**	**–**	**(4)**	**10 005**	**11 011**

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	70	Fixed	3.85%	2021/09/15	280 000	916	–	–	280 916
ABSA Bank	60	Fixed	3.85%	2021/09/27	60 000	196	–	–	60 196
ABSA Bank	59	Fixed	3.85%	2021/09/27	60 000	196	–	–	60 196
ABSA Bank	59	Fixed	3.85%	2021/09/27	25 000	82	–	–	25 082
ABSA Bank	77	Fixed	3.90%	2021/10/15	115 000	381	–	–	115 381
ABSA Bank	74	Fixed	3.90%	2021/10/15	70 000	224	–	–	70 224
ABSA Bank	31	Fixed	3.80%	2021/09/03	20 000	60	–	–	20 060
ABSA Bank	38	Fixed	3.80%	2021/09/10	20 000	60	–	–	20 060
ABSA Bank	45	Fixed	3.85%	2021/09/17	60 000	184	–	–	60 184
ABSA Bank	51	Fixed	3.85%	2021/09/23	60 000	184	–	–	60 184
ABSA Bank	73	Fixed	3.90%	2021/10/15	60 000	186	–	–	60 186
ABSA Bank	58	Fixed	3.85%	2021/10/01	75 000	222	–	–	75 222
ABSA Bank	36	Fixed	3.99%	2021/09/10	45 000	133	–	–	45 133
ABSA Bank	57	Fixed	3.90%	2021/10/08	25 000	53	–	–	25 053
ABSA Bank	56	Fixed	3.90%	2021/10/08	10 000	20	–	–	10 020
ABSA Bank	70	Fixed	3.95%	2021/10/22	25 000	51	–	–	25 051
ABSA Bank	70	Fixed	3.95%	2021/10/22	30 000	62	–	–	30 062
ABSA Bank	70	Fixed	3.95%	2021/10/22	15 000	31	–	–	15 031
ABSA Bank	75	Fixed	3.95%	2021/10/27	20 000	41	–	–	20 041
ABSA Bank	75	Fixed	3.95%	2021/10/27	20 000	41	–	–	20 041
ABSA Bank	75	Fixed	3.95%	2021/10/27	10 000	21	–	–	10 021
ABSA Bank	75	Fixed	3.95%	2021/10/27	45 000	93	–	–	45 093
ABSA Bank	75	Fixed	3.95%	2021/10/27	20 000	41	–	–	20 041
ABSA Bank	75	Fixed	3.95%	2021/10/27	15 000	31	–	–	15 031
ABSA Bank	75	Fixed	3.95%	2021/10/27	25 000	51	–	–	25 051
ABSA Bank	73	Fixed	3.90%	2021/10/29	50 000	80	–	–	50 080
ABSA Bank	72	Fixed	3.90%	2021/10/29	25 000	37	–	–	25 037
ABSA Bank	50	Fixed	3.80%	2021/10/08	20 000	27	–	–	20 027
ABSA Bank	74	Fixed	3.90%	2021/11/05	30 000	29	–	–	30 029
ABSA Bank	80	Fixed	3.90%	2021/11/12	25 000	21	–	–	25 021
ABSA Bank	79	Fixed	3.90%	2021/11/12	25 000	19	–	–	25 019
ABSA Bank	77	Fixed	3.90%	2021/11/15	55 000	12	–	–	55 012
ABSA Bank	76	Fixed	3.90%	2021/11/15	30 000	3	–	–	30 003
Firstrand	70	Fixed	4.09%	2021/09/15	270 000	938	–	–	270 938
Firstrand	42	Fixed	4.00%	2021/09/03	60 000	204	–	–	60 204
Firstrand	42	Fixed	4.00%	2021/09/03	25 000	85	–	–	25 085
Firstrand	42	Fixed	4.00%	2021/09/03	30 000	102	–	–	30 102
Firstrand	38	Fixed	3.99%	2021/09/03	30 000	102	–	–	30 102
Firstrand	44	Fixed	4.01%	2021/09/10	25 000	85	–	–	25 085
Firstrand	60	Fixed	4.06%	2021/09/27	55 000	190	–	–	55 190
Firstrand	59	Fixed	4.06%	2021/09/27	25 000	86	–	–	25 086
Firstrand	59	Fixed	4.06%	2021/09/27	35 000	121	–	–	35 121
Firstrand	77	Fixed	4.12%	2021/10/15	115 000	402	–	–	115 402
Firstrand	74	Fixed	4.10%	2021/10/15	65 000	219	–	–	65 219
Firstrand	31	Fixed	3.87%	2021/09/03	20 000	61	–	–	20 061
Firstrand	38	Fixed	3.99%	2021/09/10	20 000	63	–	–	20 063
Firstrand	45	Fixed	4.01%	2021/09/17	60 000	191	–	–	60 191

Table continues on next page.

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Days	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Firstrand	51	Fixed	4.03%	2021/09/23	60 000	192	–	–	60 192
Firstrand	73	Fixed	4.10%	2021/10/15	60 000	195	–	–	60 195
Firstrand	58	Fixed	4.05%	2021/10/01	75 000	233	–	–	75 233
Firstrand	57	Fixed	4.04%	2021/10/08	25 000	55	–	–	25 055
Firstrand	56	Fixed	4.03%	2021/10/08	10 000	21	–	–	10 021
Firstrand	70	Fixed	4.08%	2021/10/22	10 000	21	–	–	10 021
Firstrand	70	Fixed	4.08%	2021/10/22	30 000	64	–	–	30 064
Firstrand	70	Fixed	4.08%	2021/10/22	15 000	32	–	–	15 032
Firstrand	70	Fixed	4.08%	2021/10/22	15 000	32	–	–	15 032
Firstrand	75	Fixed	4.09%	2021/10/27	20 000	43	–	–	20 043
Firstrand	75	Fixed	4.09%	2021/10/27	45 000	96	–	–	45 096
Firstrand	75	Fixed	4.09%	2021/10/27	20 000	43	–	–	20 043
Firstrand	75	Fixed	4.09%	2021/10/27	15 000	32	–	–	15 032
Firstrand	75	Fixed	4.09%	2021/10/27	15 000	32	–	–	15 032
Firstrand	75	Fixed	4.09%	2021/10/27	25 000	53	–	–	25 053
Firstrand	73	Fixed	4.09%	2021/10/29	50 000	84	–	–	50 084
Firstrand	72	Fixed	4.09%	2021/10/29	20 000	31	–	–	20 031
Firstrand	50	Fixed	4.02%	2021/10/08	20 000	29	–	–	20 029
Firstrand	74	Fixed	4.10%	2021/11/05	65 000	66	–	–	65 066
Firstrand	80	Fixed	4.11%	2021/11/12	25 000	23	–	–	25 023
Firstrand	79	Fixed	4.11%	2021/11/12	25 000	20	–	–	25 020
Firstrand	77	Fixed	4.10%	2021/11/15	50 000	11	–	–	50 011
Firstrand	76	Fixed	4.09%	2021/11/15	30 000	3	–	–	30 003
Firstrand	76	Fixed	4.09%	2021/11/15	10 000	1	–	–	10 001
Investec Bank	70	Fixed	3.85%	2021/09/15	115 000	376	–	–	115 376
Investec Bank	42	Fixed	3.75%	2021/09/03	10 000	32	–	–	10 032
Investec Bank	60	Fixed	3.80%	2021/09/27	15 000	48	–	–	15 048
Investec Bank	59	Fixed	3.80%	2021/09/27	15 000	48	–	–	15 048
Investec Bank	59	Fixed	3.80%	2021/09/27	10 000	32	–	–	10 032
Investec Bank	59	Fixed	3.80%	2021/09/27	40 000	129	–	–	40 129
Investec Bank	77	Fixed	3.90%	2021/10/15	45 000	149	–	–	45 149
Investec Bank	74	Fixed	3.85%	2021/10/15	30 000	95	–	–	30 095
Investec Bank	31	Fixed	3.63%	2021/09/03	20 000	58	–	–	20 058
Investec Bank	38	Fixed	3.68%	2021/09/10	20 000	58	–	–	20 058
Investec Bank	45	Fixed	3.73%	2021/09/17	50 000	148	–	–	50 148
Investec Bank	58	Fixed	3.85%	2021/10/01	30 000	89	–	–	30 089
Investec Bank	36	Fixed	3.65%	2021/09/10	25 000	68	–	–	25 068
Investec Bank	63	Fixed	3.75%	2021/10/08	10 000	27	–	–	10 027
Investec Bank	57	Fixed	3.80%	2021/10/08	10 000	21	–	–	10 021
Investec Bank	56	Fixed	3.78%	2021/10/08	10 000	20	–	–	10 020
Investec Bank	70	Fixed	3.83%	2021/10/22	15 000	30	–	–	15 030
Investec Bank	70	Fixed	3.83%	2021/10/22	15 000	30	–	–	15 030
Investec Bank	70	Fixed	3.83%	2021/10/22	10 000	20	–	–	10 020
Investec Bank	70	Fixed	3.83%	2021/10/22	20 000	40	–	–	20 040
Investec Bank	70	Fixed	3.83%	2021/10/22	10 000	20	–	–	10 020
Investec Bank	75	Fixed	3.85%	2021/10/27	10 000	20	–	–	10 020
Investec Bank	75	Fixed	3.85%	2021/10/27	15 000	30	–	–	15 030
Investec Bank	73	Fixed	3.85%	2021/10/29	20 000	32	–	–	20 032
Investec Bank	72	Fixed	3.85%	2021/10/29	10 000	15	–	–	10 015
Investec Bank	74	Fixed	3.85%	2021/11/05	10 000	9	–	–	10 009
Investec Bank	80	Fixed	3.85%	2021/11/12	10 000	8	–	–	10 008
Investec Bank	79	Fixed	3.85%	2021/11/12	10 000	7	–	–	10 007
Investec Bank	77	Fixed	3.85%	2021/11/15	20 000	4	–	–	20 004
Investec Bank	76	Fixed	3.85%	2021/11/15	15 000	2	–	–	15 002
Nedbank	428	Fixed	4.70%	2022/06/30	21 550	86	–	–	21 636
Nedbank	426	Fixed	4.70%	2022/06/30	165	1	–	–	166
Nedbank	426	Fixed	4.70%	2022/06/30	62 100	248	–	–	62 348

Table continues on next page.

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Nedbank	426	Fixed	4.70%	2022/06/30	13 900	55	–	–	13 955
Nedbank	365	Fixed	4.65%	2022/06/30	715	3	–	–	718
Nedbank	365	Fixed	4.65%	2022/06/30	590	2	–	–	592
Nedbank	365	Fixed	4.65%	2022/06/30	290	1	–	–	291
Nedbank	365	Fixed	4.65%	2022/06/30	1 479	6	–	–	1 485
Nedbank	70	Fixed	3.80%	2021/09/15	245 000	791	–	–	245 791
Nedbank	42	Fixed	3.65%	2021/09/03	35 000	109	–	–	35 109
Nedbank	38	Fixed	3.65%	2021/09/03	30 000	93	–	–	30 093
Nedbank	44	Fixed	3.65%	2021/09/10	20 000	62	–	–	20 062
Nedbank	60	Fixed	3.70%	2021/09/27	55 000	173	–	–	55 173
Nedbank	59	Fixed	3.65%	2021/09/27	15 000	47	–	–	15 047
Nedbank	59	Fixed	3.65%	2021/09/27	15 000	47	–	–	15 047
Nedbank	77	Fixed	3.75%	2021/10/15	85 000	271	–	–	85 271
Nedbank	74	Fixed	3.70%	2021/10/15	75 000	228	–	–	75 228
Nedbank	31	Fixed	3.65%	2021/09/03	20 000	58	–	–	20 058
Nedbank	38	Fixed	3.65%	2021/09/10	20 000	58	–	–	20 058
Nedbank	45	Fixed	3.70%	2021/09/17	60 000	176	–	–	60 176
Nedbank	51	Fixed	3.70%	2021/09/23	60 000	176	–	–	60 176
Nedbank	73	Fixed	3.75%	2021/10/15	40 000	119	–	–	40 119
Nedbank	58	Fixed	3.70%	2021/10/01	65 000	184	–	–	65 184
Nedbank	63	Fixed	3.70%	2021/10/08	20 000	53	–	–	20 053
Nedbank	57	Fixed	3.70%	2021/10/08	20 000	41	–	–	20 041
Nedbank	70	Fixed	3.70%	2021/10/22	10 000	19	–	–	10 019
Nedbank	70	Fixed	3.70%	2021/10/22	30 000	58	–	–	30 058
Nedbank	70	Fixed	3.70%	2021/10/22	15 000	29	–	–	15 029
Nedbank	70	Fixed	3.70%	2021/10/22	15 000	29	–	–	15 029
Nedbank	75	Fixed	3.75%	2021/10/27	10 000	20	–	–	10 020
Nedbank	75	Fixed	3.75%	2021/10/27	40 000	78	–	–	40 078
Nedbank	75	Fixed	3.75%	2021/10/27	20 000	39	–	–	20 039
Nedbank	75	Fixed	3.75%	2021/10/27	10 000	20	–	–	10 020
Nedbank	75	Fixed	3.75%	2021/10/27	20 000	39	–	–	20 039
Nedbank	75	Fixed	3.75%	2021/10/27	25 000	49	–	–	25 049
Nedbank	73	Fixed	3.70%	2021/10/29	45 000	68	–	–	45 068
Nedbank	72	Fixed	3.70%	2021/10/29	20 000	28	–	–	20 028
Nedbank	50	Fixed	3.65%	2021/10/08	15 000	20	–	–	15 020
Nedbank	77	Fixed	3.75%	2021/11/05	15 000	18	–	–	15 018
Nedbank	77	Fixed	3.75%	2021/11/05	60 000	74	–	–	60 074
Nedbank	74	Fixed	3.70%	2021/11/05	95 000	87	–	–	95 087
Nedbank	80	Fixed	3.70%	2021/11/12	25 000	20	–	–	25 020
Nedbank	79	Fixed	3.70%	2021/11/12	15 000	11	–	–	15 011
Nedbank	77	Fixed	3.70%	2021/11/15	45 000	9	–	–	45 009
Nedbank	76	Fixed	3.70%	2021/11/15	25 000	3	–	–	25 003
Standard Bank	70	Fixed	3.88%	2021/09/15	300 000	989	–	–	300 989
Standard Bank	42	Fixed	3.76%	2021/09/03	35 000	112	–	–	35 112
Standard Bank	44	Fixed	3.76%	2021/09/10	30 000	96	–	–	30 096
Standard Bank	60	Fixed	3.82%	2021/09/27	60 000	195	–	–	60 195
Standard Bank	59	Fixed	4.01%	2021/09/27	50 000	170	–	–	50 170
Standard Bank	59	Fixed	4.01%	2021/09/27	60 000	204	–	–	60 204
Standard Bank	77	Fixed	4.07%	2021/10/15	125 000	432	–	–	125 432
Standard Bank	74	Fixed	4.06%	2021/10/15	75 000	250	–	–	75 250
Standard Bank	31	Fixed	3.93%	2021/09/03	20 000	62	–	–	20 062
Standard Bank	38	Fixed	3.94%	2021/09/10	20 000	63	–	–	20 063
Standard Bank	45	Fixed	3.97%	2021/09/17	60 000	189	–	–	60 189
Standard Bank	51	Fixed	4.00%	2021/09/23	60 000	191	–	–	60 191
Standard Bank	73	Fixed	4.07%	2021/10/15	80 000	259	–	–	80 259
Standard Bank	58	Fixed	3.89%	2021/10/01	75 000	224	–	–	75 224
Standard Bank	36	Fixed	3.80%	2021/09/10	30 000	84	–	–	30 084
Standard Bank	63	Fixed	3.93%	2021/10/08	20 000	56	–	–	20 056
Standard Bank	63	Fixed	3.93%	2021/10/08	65 000	182	–	–	65 182
Standard Bank	57	Fixed	3.83%	2021/10/08	20 000	42	–	–	20 042
Standard Bank	56	Fixed	3.83%	2021/10/08	15 000	30	–	–	15 030

Table continues on next page.

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Days	Type of Investment	Variable or Fixed interest rate	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Standard Bank	70	Fixed	Fixed	3.87%	2021/10/22	50 000	101	–	–	50 101
Standard Bank	70	Fixed	Fixed	3.87%	2021/10/22	20 000	40	–	–	20 040
Standard Bank	75	Fixed	Fixed	3.89%	2021/10/27	10 000	20	–	–	10 020
Standard Bank	75	Fixed	Fixed	3.89%	2021/10/27	15 000	30	–	–	15 030
Standard Bank	75	Fixed	Fixed	3.89%	2021/10/27	15 000	30	–	–	15 030
Standard Bank	75	Fixed	Fixed	3.89%	2021/10/27	35 000	71	–	–	35 071
Standard Bank	75	Fixed	Fixed	3.89%	2021/10/27	25 000	51	–	–	25 051
Standard Bank	75	Fixed	Fixed	3.89%	2021/10/27	15 000	30	–	–	15 030
Standard Bank	75	Fixed	Fixed	3.89%	2021/10/27	25 000	51	–	–	25 051
Standard Bank	75	Fixed	Fixed	3.89%	2021/10/27	30 000	61	–	–	30 061
Standard Bank	73	Fixed	Fixed	3.88%	2021/10/29	55 000	88	–	–	55 088
Standard Bank	72	Fixed	Fixed	3.88%	2021/10/29	20 000	30	–	–	20 030
Standard Bank	50	Fixed	Fixed	3.81%	2021/10/08	20 000	27	–	–	20 027
Standard Bank	74	Fixed	Fixed	3.74%	2021/11/05	10 000	9	–	–	10 009
Standard Bank	80	Fixed	Fixed	3.76%	2021/11/12	25 000	21	–	–	25 021
Standard Bank	79	Fixed	Fixed	3.76%	2021/11/12	25 000	18	–	–	25 018
Standard Bank	77	Fixed	Fixed	3.70%	2021/11/15	55 000	11	–	–	55 011
Standard Bank	76	Fixed	Fixed	3.69%	2021/11/15	30 000	3	–	–	30 003
ABSA Bank	-	Call deposit	Fixed	3.50%	-	569 720	1 526	(275 000)	140 000	436 246
Firstrand Bank	-	Call deposit	Fixed	3.35%	-	280 708	737	(170 708)	120 000	230 737
Investec Bank	-	Call deposit	Fixed	3.35%	-	130 344	402	(95 344)	90 000	125 402
Nedbank	-	Call deposit	Fixed	3.35%	-	220 458	519	(230 458)	140 000	130 519
Standard Bank	-	Call deposit	Fixed	3.50%	-	421 046	1 167	(256 046)	175 000	341 167
Nedbank current account	-	Current account	-	3.30%	-	270 035	415	(99 712)	–	170 738
Fund Managers	-	-	-	-	-	7 105 770	31 046	–	–	7 136 816
Liberty, RMB and Nedbank sinking fund	-	-	-	-	-	3 098 219	27 169	–	–	3 125 388
Cash in transit	-	-	-	-	-	15 788	–	(12 954)	–	2 834
CTICC	-	-	-	-	-	220 435	–	–	–	220 435
ABSA IRT Bank account	-	-	-	-	-	7 019	–	–	307	7 326
COID	-	-	-	-	-	53 299	(52)	–	–	53 247
TOTAL INVESTMENTS AND INTEREST						**19 293 630**	**–**	**(1 140 222)**	**665 307**	**18 899 683**

Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating expenditure of Transfers and Grants								
National Government:	**4 313 068**	**4 239 294**	**4 255 413**	**43 058**	**55 489**	**(12 431)**	**-22.4%**	**4 255 413**
Local Government Equitable Share	3 509 590	3 215 174	3 215 174	–	–	–	-	3 215 174
Finance Management grant	1 000	1 000	1 000	226	217	9	3.9%	1 000
Urban Settlements Development Grant	202 546	219 147	219 147	9 219	22 431	(13 212)	-58.9%	219 147
Energy Efficiency and Demand Side Management Grant	818	800	800	25	83	(58)	-70.4%	800
Dept. of Environ Affairs and Tourism	394	220	220	–	–	–	-	220
Expanded Public Works Programme	51 156	49 072	49 072	1 485	2 855	(1 370)	-48.0%	49 072
Public Transport Infrastructure & Systems Grant	25 679	38 640	45 360	–	311	(311)	-100.0%	45 360
Infrastructure Skills Development	8 289	11 000	11 000	1 318	1 658	(341)	-20.5%	11 000
Public Transport Network Grant	451 468	489 103	489 103	24 984	22 092	2 892	13.1%	489 103
Neighboorhood Development Partnership Grant	1 394	5 000	5 000	–	–	–	-	5 000
Informal Settlements Upgrading Partnership Grant	10 113	76 143	76 143	–	–	–	-	76 143
National Skills Fund	16 061	46 276	55 675	–	–	–	-	55 675
National Treasury General Budget Support	–	16 829	16 829	5 149	5 160	(11)	-0.2%	16 829
Integrated City Development Grant	21 014	–	–	–	–	–	-	–
Peninsula Wetlands Rehabilitation Project	994	–	–	–	–	–	-	–
Philippi Agri Hub	12 551	–	–	–	–	–	-	–
Programme And Project Preparation Support Grant	–	70 890	70 890	652	680	(28)	-4.1%	70 890
Provincial Government:	**1 049 044**	**1 371 012**	**1 398 973**	**82 767**	**163 378**	**(80 611)**	**-49.3%**	**1 398 973**
Cultural Affairs and Sport - Provincial Library Services	50 635	43 116	43 116	8 754	7 436	1 318	17.7%	43 116
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	1 073	5 338	5 338	846	51	795	1565.6%	5 338
Human Settlements - Human Settlement Development Grant	280 951	262 554	288 869	13 525	25 209	(11 684)	-46.3%	288 869
Health - TB	32 138	87 317	87 317	3 634	3 634	–	-	87 317
Health - ARV	278 156	300 230	300 230	42 690	52 578	(9 888)	-18.8%	300 230
Health - Nutrition	5 551	6 664	6 664	372	1 087	(714)	-65.7%	6 664
Health - Vaccines	112 115	91 661	91 661	9 509	15 277	(5 768)	-37.8%	91 661
Comprehensive Health	2 465	173 489	173 489	–	–	–	-	173 489
LEAP	256 667	350 000	350 000	2 262	56 923	(54 661)	-96.0%	350 000
Transport and Public Works - Provision for persons with special needs	10 102	10 000	10 000	–	–	–	-	10 000
Economic Development and Tourism: Public Access Centres TSLE	–	5 480	5 480	–	–	–	-	5 480
Community Safety - Law Enforcement Auxiliary Services	3 474	4 629	4 629	–	–	–	-	4 629
Community Development Workers	972	1 001	2 647	–	–	–	-	2 647
Finance Management Capacity Building Grant	300	250	250	–	23	(23)	-100.0%	250
Transport Safety and Compliance - Rail Safety	–	19 000	19 000	–	–	–	-	19 000
Tourism Safety Law Enforcement Unit	3 521	–	–	–	–	–	-	–
Establishment and Support K9 unit	1 968	2 783	2 783	–	–	–	-	2 783
Municipal accreditation and capacity building grant	8 954	7 500	7 500	1 174	1 160	14	1.23%	7 500
Other grant providers:	**7 414**	**36 625**	**36 643**	**97**	**467**	**(370)**	**-79.2%**	**36 643**
CMTF	1 428	15 400	15 400	–	–	–	-	15 400
CID	4 933	2 052	2 052	–	342	(342)	-100.0%	2 052
Century City	–	618	618	77	103	(26)	-25.0%	618
Westcott Primary School - Traffic Attendant	50	43	43	7	7	–	-	43
Rustenberg Junior Girls School - Traffic Attendant	50	43	43	7	7	–	-	43
V&A Waterfront: Traffic Officer	854	–	–	–	–	–	-	–
KFW- Technical Assistance (GDB)	–	15 000	15 000	–	–	–	-	15 000
Orio	–	3 421	3 421	–	–	–	-	3 421
Forres Prep School	24	19	19	3	3	–	-	19
Regional Tourism	(30)	–	–	–	–	–	-	–
University of Connecticut	52	–	18	–	–	–	-	18
The Cape Academy for MST	54	29	29	2	5	(2)	-50.0%	29
Total Operating Transfers and Grants	**5 369 525**	**5 646 931**	**5 691 030**	**125 922**	**219 334**	**(93 412)**	**-42.59%**	**5 691 030**

Table continues on next page.

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure of Transfers and Grants								
National Government:	**1 602 827**	**3 050 778**	**3 050 778**	**100 230**	**111 444**	**(11 214)**	**-10.06%**	**1 638 893**
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	8 170	9 200	9 200	212	977	(765)	-78.3%	9 200
National Treasury: Expanded Public Works Programme	1 171	700	700	69	–	69	100.0%	700
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	265 251	441 997	441 997	50 362	41 025	9 337	22.8%	437 997
National Treasury: Infrastructure Skills Development Grant	863	1 000	1 000	–	–	–	-	1 000
National Treasury: Local Government Restructuring Grant	276	60	60	–	–	–	-	60
National Treasury: Neighbourhood Development Partnership Grant	11 288	45 000	45 000	65	3 520	(3 455)	-98.2%	36 304
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	290 583	1 433 000	1 433 000	5 189	11 654	(6 465)	-55.5%	180 376
National Treasury: Urban Settlements Development Grant	747 706	753 284	753 284	40 107	39 448	659	1.7%	708 587
National Treasury: Integrated City Development Grant	40 410	–	–	–	–	–	-	–
National Treasury: Municipal Disaster Recovery Grant	(30)	–	–	–	–	–	-	–
Transport: Public Transport Network Grant	237 139	366 537	366 537	4 225	14 820	(10 595)	-71.5%	264 669
Provincial Government:	**13 875**	**15 866**	**15 866**	**1 440**	**200**	**1 240**	**620.02%**	**15 866**
Cultural Affairs and Sport: Library Services: Metro Library Grant	11 404	5 400	5 400	1 440	200	1 240	620.02%	5 400
Communtiy Safety: Amarok	679	–	–	–	–	–	-	–
Tourism Safety Law Enforcement Unit	1 312	–	–	–	–	–	-	–
Housing: Integrated Housing and Human Settlement Development Grant	478	10 466	10 466	–	–	–	-	10 466
Other grant providers:	**184 510**	**72 198**	**72 198**	**7 397**	**15 386**	**(7 989)**	**-51.92%**	**71 642**
Other: Other	184 510	72 198	72 198	7 397	15 386	(7 989)	-51.9%	71 642
Total capital expenditure of Transfers and Grants	**1 801 212**	**3 138 842**	**3 138 842**	**109 067**	**127 030**	**(17 963)**	**-14.14%**	**1 726 402**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**7 170 737**	**8 785 773**	**8 829 872**	**234 989**	**346 364**	**(111 375)**	**-32.2%**	**7 417 431**

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	2020/21	Budget Year 2021/22						
	Provisional 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	143 109	154 911	154 911	23 691	23 922	(232)	-1.0%	154 911
Pension and UIF Contributions	5 175	6 358	6 358	800	1 060	(259)	-24.5%	6 358
Motor Vehicle Allowance	471	638	638	66	106	(41)	-38.4%	638
Cellphone Allowance	9 335	9 544	9 544	1 539	1 591	(52)	-3.3%	9 544
Other benefits and allowances	8 328	8 376	8 376	1 434	1 396	38	2.7%	8 376
Sub Total - Councillors	**166 417**	**179 826**	**179 826**	**27 529**	**28 075**	**(546)**	**-1.9%**	**179 826**
% increase		**8.1%**	**8.1%**					**8.1%**
Senior Managers of the Municipality								
Basic Salaries and Wages	27 729	30 393	30 393	3 435	4 176	(741)	-17.74%	30 393
Pension and UIF Contributions	925	2 901	2 901	295	484	(188)	-38.94%	2 901
Medical Aid Contributions	84	188	188	22	31	(10)	-31.11%	188
Motor Vehicle Allowance	536	444	444	65	74	(9)	-12.06%	444
Cellphone Allowance	261	297	297	28	50	(22)	-43.71%	297
Other benefits and allowances	39	42	42	7	7	0	5.00%	42
Sub Total - Senior Managers of Municipality	**29 575**	**34 265**	**34 265**	**3 852**	**4 821**	**(969)**	**-20.1%**	**34 265**
% increase		**15.9%**	**15.9%**					**15.9%**
Other Municipal Staff								
Basic Salaries and Wages	9 816 836	10 836 321	10 843 006	1 495 490	1 612 888	(117 398)	-7.3%	10 836 906
Pension and UIF Contributions	1 506 502	1 836 528	1 836 554	252 236	295 181	(42 945)	-14.5%	1 836 536
Medical Aid Contributions	897 200	945 285	945 285	151 912	158 740	(6 828)	-4.3%	945 285
Overtime	942 386	838 145	837 199	78 797	71 589	7 208	10.1%	838 145
Motor Vehicle Allowance	211 641	232 146	232 102	36 139	38 201	(2 062)	-5.4%	232 146
Cellphone Allowance	36 809	32 144	32 198	5 313	5 330	(18)	-0.3%	32 144
Housing Allowances	69 198	68 776	68 776	9 720	11 557	(1 838)	-15.9%	68 776
Other benefits and allowances	323 396	319 830	321 984	57 956	57 193	763	1.3%	319 996
Payments in lieu of leave	203 383	95 681	95 994	23 650	16 252	7 397	45.5%	95 896
Long service awards	75 562	81 383	81 383	25	11 241	(11 216)	-99.8%	81 383
Post-retirement benefit obligations	995 534	292 006	292 006	48 343	46 586	1 758	3.77%	292 006
Sub Total - Other Municipal Staff	**15 078 447**	**15 578 245**	**15 586 487**	**2 159 580**	**2 324 759**	**(165 179)**	**-7.11%**	**15 579 219**
% increase		**3.3%**	**3.4%**					**3.3%**
Total Parent Municipality	**15 274 440**	**15 792 336**	**15 800 578**	**2 190 961**	**2 357 655**	**(166 694)**	**-7.1%**	**15 793 310**

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	(232)	-1.0%	Immaterial variance.	-
Pension and UIF Contributions	(259)	-24.5%	Immaterial variance.	-
Medical Aid Contributions	–	-	-	-
Motor Vehicle Allowance	(41)	-38.4%	Immaterial variance.	-
Cellphone Allowance	(52)	-3.3%	Immaterial variance.	-
Housing Allowances	–	-	-	-
Other benefits and allowances	38	2.7%	Immaterial variance.	-
Senior Managers of the Municipality				
Basic Salaries and Wages	(741)	-17.7%	Immaterial variance.	-
Pension and UIF Contributions	(188)	-38.9%	Immaterial variance.	-
Medical Aid Contributions	(10)	-31.1%	Immaterial variance.	-
Motor Vehicle Allowance	(9)	-12.1%	Immaterial variance.	-
Cellphone Allowance	(22)	-43.7%	Immaterial variance.	-
Other benefits and allowances	0	5.0%	Immaterial variance.	-
Payments in lieu of leave	–	-	-	-
Other Municipal Staff				
Basic Salaries and Wages	(117 398)	-7.3%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; 3. Slower than planned implementation of job creation projects; and 4. The hold placed on identified vacancies across directorates.	The City had 3179 vacancies as at 31 August 2021; 750 positions were filled (417 internal, 124 external, 209 rehire) with 221 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required. The appointment of EPWP(Job Creation) workers through the roll-out of programmes as per approved Project Identification Documents (PID) is ongoing.
Pension and UIF Contributions	(42 945)	-14.5%	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	(6 828)	-4.3%	Immaterial variance.	-
Overtime	7 208	10.1%	The variance is mainly within the following directorates: 1. Safety & Security, due to the ad-hoc arrangement for traffic- and law enforcement to ensure the safety of communities. The clearing of backlogs caused by the recent implementation of the new contravention system as a result of integration issues also required staff to work overtime. 2. Water & Waste - Water & Sanitation Services, due to emergency overtime worked as a result of the unavailability of a maintenance tender requiring internal staff to be utilised.	The periodic budget provision will be reviewed and adjusted in line with actual trends.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Motor Vehicle Allowance	(2 062)	-5.4%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.
Cellphone Allowance	(18)	-0.3%	Immaterial variance.	-
Housing Allowances	(1 838)	-15.9%	Immaterial variance.	-
Other benefits and allowances	763	1.3%	Immaterial variance.	-
Payments in lieu of leave	7 397	45.5%	The variance is due to once-off payments in lieu of leave to employees who retire/resign, which is difficult to plan on a monthly basis. The pay-out of leave conversion of long service awards that must still be reposted further contributed to this variance.	The expenditure related to the leave pay-out of long service awards will be reposted to the correct GL account before year-end closure.
Long service awards	(11 216)	-99.8%	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 provision 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	1 758	3.8%	Immaterial variance.	-

Monthly actual and targets for cash flow

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

Description	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
R thousands	July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source															
Property rates	913 458	921 780	942 994	995 959	886 567	841 241	898 050	884 199	904 522	787 336	869 250	699 411	10 544 767	11 070 877	11 593 784
Service charges - electricity revenue	1 379 033	1 446 970	1 406 114	1 423 259	1 265 632	1 258 524	1 218 541	1 230 915	1 315 526	1 148 172	1 308 060	1 176 473	15 577 221	17 396 037	19 458 551
Service charges - water revenue	289 506	196 458	253 040	290 212	274 365	261 677	270 433	320 617	324 898	270 138	292 268	299 351	3 342 964	3 617 473	3 857 775
Service charges - sanitation revenue	119 655	121 315	129 512	144 222	139 252	131 785	127 343	152 543	160 914	126 635	142 864	154 816	1 650 855	1 782 663	1 907 249
Service charges - refuse	113 719	111 767	85 499	93 405	91 323	88 933	87 715	87 367	94 395	85 785	92 088	37 665	1 069 659	1 168 697	1 294 750
Rental of facilities and equipment	18 880	18 681	20 677	20 390	23 181	22 905	19 722	20 343	21 776	17 958	19 599	38 875	262 985	274 047	286 392
Interest earned - external investments	91 274	76 765	60 964	66 559	64 946	70 301	71 325	62 178	74 229	76 854	78 613	61 110	855 119	912 415	884 108
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	17 150	17 604	18 877	24 132	23 543	21 723	20 459	20 955	21 951	16 433	18 410	28 166	249 403	249 835	250 278
Licences and permits	12 420	48 664	5 389	6 762	6 837	6 429	4 407	6 189	4 711	4 453	5 125	(44 276)	67 110	70 197	73 355
Agency services	–	–	21 007	26 360	26 652	25 064	17 181	24 126	18 364	17 359	19 980	65 522	261 614	282 544	305 147
Transfers and Subsidies - Operational	1 509 068	139 113	37 772	106 975	679 602	1 043 017	32 017	991 532	1 268 187	11 390	8 905	(133 116)	5 694 463	5 774 670	5 357 558
Other revenue	138 238	1 343 654	50 774	16 165	58 572	935 021	57 020	18 468	990 468	5 511	11 030	(416 913)	3 208 008	3 338 795	3 362 991
Cash Receipts by Source	**4 602 401**	**4 442 771**	**3 032 619**	**3 214 398**	**3 540 473**	**4 706 620**	**2 824 212**	**3 819 432**	**5 199 942**	**2 568 024**	**2 866 191**	**1 967 085**	**42 784 168**	**45 938 250**	**48 631 939**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 032 862	–	79 137	182 947	280 577	230 430	85 707	290 497	691 783	25 743	6 615	366 529	3 272 826	3 101 792	3 023 885
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	51 942	51 942	54 331	56 776
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	2 500 000	2 500 000	4 500 000	7 000 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	17 110	17 110	19 145	20 899
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	(751)	(751)	(97)	(99)
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	(332 578)	(332 578)	633 780	909 552
Total Cash Receipts by Source	**5 635 263**	**4 442 771**	**3 111 756**	**3 397 345**	**3 821 050**	**4 937 050**	**2 909 919**	**4 109 929**	**5 891 725**	**2 593 767**	**2 872 807**	**4 569 336**	**48 292 716**	**54 247 201**	**59 642 952**

Table continues on next page.

Description	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Payments by Type															
Employee related costs	996 142	1 145 626	1 267 316	1 215 190	1 861 875	1 244 420	1 251 468	1 282 261	1 280 217	1 297 737	1 269 753	1 420 096	15 532 101	16 148 490	16 615 073
Remuneration of councillors	12 972	13 123	14 051	14 245	14 155	14 370	14 363	18 454	14 914	14 923	15 901	18 356	179 826	187 739	196 375
Interest paid	33 081	–	143 919	–	43 865	134 577	30 510	–	141 121	–	41 424	133 847	702 345	1 191 274	1 243 329
Bulk purchases - Electricity	1 123 945	1 375 670	1 389 018	931 324	816 585	968 585	751 761	792 151	761 484	789 312	749 932	732 632	11 182 400	12 669 659	14 354 724
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	574 669	600 039	654 165	689 576	500 917	503 097	675 961	705 692	504 416	2 558 133	7 966 666	7 586 651	7 861 893
Grants and subsidies paid - other municipalities	–	–	37 258	38 903	42 412	44 708	32 477	32 618	43 825	45 753	32 703	149 035	499 693	404 613	362 078
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses	2 472 879	750 511	152 709	159 451	173 834	183 244	133 111	133 690	179 625	187 526	134 040	(542 195)	4 118 424	4 444 641	4 644 848
Cash Payments by Type	**4 639 019**	**3 284 929**	**3 578 942**	**2 959 152**	**3 606 891**	**3 279 480**	**2 714 606**	**2 762 271**	**3 097 147**	**3 040 942**	**2 748 170**	**4 469 904**	**40 181 455**	**42 633 067**	**45 278 320**
Other Cash Flows/Payments by Type															
Capital assets	608 315	179 192	363 646	452 973	566 538	815 300	305 409	417 853	641 846	623 677	849 521	3 004 411	8 828 682	9 110 548	11 476 119
Repayment of borrowing	50 000	–	79 481	–	42 933	13 333	50 000	–	79 481	–	42 933	13 333	371 495	1 674 828	2 011 495
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**5 297 334**	**3 464 121**	**4 022 069**	**3 412 125**	**4 216 363**	**4 108 114**	**3 070 015**	**3 180 124**	**3 818 474**	**3 664 619**	**3 640 625**	**7 487 649**	**49 381 632**	**53 418 443**	**58 765 934**
NET INCREASE/(DECREASE) IN CASH HELD	**337 929**	**978 650**	**(910 312)**	**(14 780)**	**(395 312)**	**828 936**	**(160 096)**	**929 804**	**2 073 251**	**(1 070 852)**	**(767 818)**	**(2 918 313)**	**(1 088 915)**	**828 758**	**877 018**
Cash/cash equivalents at the month/year beginning:	8 126 100	8 464 029	9 442 679	8 532 366	8 517 587	8 122 274	8 951 210	8 791 114	9 720 918	11 794 169	10 723 316	9 955 498	8 126 100	7 037 185	7 865 943
Cash/cash equivalents at the month/year end:	8 464 029	9 442 679	8 532 366	8 517 587	8 122 274	8 951 210	8 791 114	9 720 918	11 794 169	10 723 316	9 955 498	7 037 185	7 037 185	7 865 943	8 742 961

Capital programme performance

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

Table SC12 Monthly Budget Statement - capital expenditure trend

Month R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	165 244	138 042	131 509	36 569	131 509	(94 940)	-72.2%	0.4%
August	465 478	272 138	309 930	256 369	441 439	185 071	41.9%	3.1%
September	526 381	413 626	578 946	-	1 020 386	–	-	-
October	526 124	514 542	576 364	-	1 596 750	–	-	-
November	597 685	539 338	554 739	-	2 151 489	–	-	-
December	626 979	440 569	520 533	-	2 672 022	–	-	-
January	161 229	265 378	308 272	-	2 980 293	–	-	-
February	404 334	538 927	606 009	-	3 586 302	–	-	-
March	561 530	650 180	745 586	-	4 331 888	–	-	-
April	467 049	606 381	661 972	-	4 993 860	–	-	-
May	533 478	726 125	764 700	-	5 758 561	–	-	-
June	1 492 962	3 209 522	3 070 121	-	8 828 682	–	-	-
Total Capital expenditure	**6 528 474**	**8 314 767**	**8 828 682**					

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

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 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	**2 140 441**	**3 470 297**	**3 630 935**	**79 602**	**204 478**	**(124 876)**	**-61.1%**	**2 137 070**
Roads Infrastructure	487 592	1 842 348	1 858 067	15 579	45 179	(29 600)	-65.5%	493 583
Roads	*487 592*	*1 841 149*	*1 851 384*	*15 579*	*44 679*	*(29 100)*	*-65.1%*	*486 900*
Road Structures	–	*1 199*	*6 683*	–	*500*	*(500)*	*-100.0%*	*6 683*
Storm water Infrastructure	113 152	150 473	154 154	3 208	12 758	(9 549)	-74.9%	122 545
Drainage Collection	*113 152*	*150 473*	*154 154*	*3 208*	*12 758*	*(9 549)*	*-74.9%*	*122 545*
Electrical Infrastructure	398 082	317 389	330 920	21 540	25 154	(3 614)	-14.4%	324 966
HV Substations	*342 824*	*266 925*	*280 455*	*21 414*	*21 904*	*(490)*	*-2.2%*	*274 501*
LV Networks	*55 258*	*50 465*	*50 465*	*126*	*3 250*	*(3 124)*	*-96.1%*	*50 465*
Water Supply Infrastructure	634 995	446 177	512 526	29 673	48 305	(18 631)	-38.6%	485 725
Reservoirs	*416 227*	*236 676*	*300 096*	*23 355*	*30 000*	*(6 645)*	*-22.1%*	*300 096*
Bulk Mains	*46 459*	*46 000*	*46 000*	*78*	*6 000*	*(5 922)*	*-98.7%*	*41 700*
Distribution	*172 310*	*163 501*	*166 430*	*6 240*	*12 305*	*(6 065)*	*-49.3%*	*143 929*
Sanitation Infrastructure	260 175	276 400	301 420	2 170	14 495	(12 325)	-85.0%	283 919
Reticulation	*99 197*	*119 781*	*121 250*	*1 925*	*9 655*	*(7 730)*	*-80.1%*	*103 750*
Waste Water Treatment Works	*160 978*	*156 619*	*180 170*	*244*	*4 840*	*(4 596)*	*-94.9%*	*180 170*
Solid Waste Infrastructure	213 265	376 760	419 474	6 220	58 508	(52 288)	-89.4%	375 787
Landfill Sites	*213 265*	*376 760*	*419 474*	*6 220*	*58 508*	*(52 288)*	*-89.4%*	*375 787*
Coastal Infrastructure	305	2 000	2 031	–	–	–	-	–
Promenades	*305*	*2 000*	*2 031*	–	–	–	-	–
Information and Communication Infrastructure	32 875	58 749	52 345	1 212	80	1 132	1415.4%	50 545
Data Centres	*34 115*	*48 379*	*43 265*	*1 131*	*46*	*1 086*	*2381.2%*	*41 465*
Core Layers	*(1 240)*	*7 870*	*6 579*	*81*	*34*	*46*	*135.1%*	*6 579*
Distribution Layers	–	*2 500*	*2 500*	–	–	–	-	*2 500*
Community Assets	**224 753**	**256 504**	**267 548**	**4 103**	**16 470**	**(12 367)**	**-75.1%**	**222 524**
Community Facilities	223 987	252 504	262 548	4 103	16 470	(12 367)	-75.1%	222 524
Halls	*53*	*100*	*158*	*44*	–	*44*	*100.0%*	*158*
Centres	–	*2*	*1 041*	–	–	–	-	*1 041*
Clinics/Care Centres	*19 212*	*21 259*	*19 308*	*1 044*	*1 044*	*(0)*	*0.0%*	*19 308*
Fire/Ambulance Stations	*210*	*4 000*	*4 000*	–	–	–	-	*4 000*
Theatres	*56*	–	*12*	–	–	–	-	*12*
Libraries	–	*10 141*	*10 141*	*1 248*	*1 122*	*126*	*11.2%*	*10 141*
Cemeteries/Crematoria	*2 876*	–	–	–	–	–	-	–
Public Open Space	*232*	–	*6*	–	–	–	-	*6*
Nature Reserves	*15 448*	*14 302*	*22 954*	*666*	*4 154*	*(3 488)*	*-84.0%*	*22 954*
Markets	*219*	*1 150*	*1 704*	–	–	–	-	*1 704*
Taxi Ranks/Bus Terminals	*185 680*	*201 550*	*203 223*	*1 101*	*10 150*	*(9 049)*	*-89.1%*	*163 198*
Sport and Recreation Facilities	767	4 000	5 000	–	–	–	-	–
Outdoor Facilities	*767*	*4 000*	*5 000*	–	–	–	-	–
Heritage assets	**12**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
Other Heritage	*12*	–	–	–	–	–	-	–
Other assets	**97 990**	**110 371**	**129 647**	**878**	**1 000**	**(122)**	**-12.2%**	**124 957**
Operational Buildings	81 135	98 805	118 081	878	1 000	(122)	-12.2%	113 391
Municipal Offices	*65 988*	*87 805*	*99 924*	*847*	–	*847*	*100.0%*	*96 234*
Workshops	*15 147*	*11 000*	*18 157*	*32*	*1 000*	*(969)*	*-96.9%*	*17 157*
Housing	16 855	11 566	11 566	–	–	–	-	11 566
Social Housing	*16 855*	*11 566*	*11 566*	–	–	–	-	*11 566*
Intangible Assets	**15 940**	**22 648**	**22 749**	**7**	**541**	**(534)**	**-98.7%**	**25 049**
Licences and Rights	15 940	22 648	22 749	7	541	(534)	-98.7%	25 049
Computer Software and Applications	*15 940*	*22 648*	*22 749*	*7*	*541*	*(534)*	*-98.7%*	*25 049*
Computer Equipment	**131 350**	**91 445**	**98 188**	**2 388**	**3 632**	**(1 244)**	**-34.3%**	**98 388**
Computer Equipment	131 350	91 445	98 188	2 388	3 632	(1 244)	-34.3%	98 388
Furniture and Office Equipment	**42 775**	**26 218**	**28 605**	**426**	**1 032**	**(606)**	**-58.70%**	**28 405**
Furniture and Office Equipment	42 775	26 218	28 605	426	1 032	(606)	-58.70%	28 405
Machinery and Equipment	**169 036**	**158 138**	**166 858**	**518**	**7 917**	**(7 399)**	**-93.5%**	**172 858**
Machinery and Equipment	169 036	158 138	166 858	518	7 917	(7 399)	-93.5%	172 858
Transport Assets	**88 670**	**42 600**	**45 907**	**277**	**446**	**(169)**	**-37.94%**	**45 407**
Transport Assets	88 670	42 600	45 907	277	446	(169)	-37.94%	45 407
Land	**7 896**	**21 000**	**24 330**	**7 271**	**–**	**7 271**	**100.0%**	**129 973**
Land	7 896	21 000	24 330	7 271	–	7 271	100.0%	129 973
Total Capital Expenditure on new assets	**2 918 863**	**4 199 221**	**4 414 767**	**95 471**	**235 515**	**(140 045)**	**-59.5%**	**2 984 629**

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

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 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	**923 675**	**1 275 699**	**1 321 439**	**53 966**	**88 104**	**(34 138)**	**-38.7%**	**1 260 925**
Roads Infrastructure	101 807	178 832	196 575	5 516	7 500	(1 984)	-26.5%	146 975
Roads	*98 331*	*170 698*	*187 416*	*3 632*	*6 300*	*(2 668)*	*-42.3%*	*137 816*
Road Structures	*3 476*	*8 134*	*9 158*	*1 884*	*1 200*	*684*	*57.0%*	*9 158*
Storm water Infrastructure	15 931	2 910	7 248	1 904	1 000	904	90.4%	6 084
Drainage Collection	*15 931*	*2 910*	*7 248*	*1 904*	*1 000*	*904*	*90.4%*	*6 084*
Electrical Infrastructure	252 917	434 796	446 005	25 349	48 104	(22 755)	-47.3%	436 255
HV Substations	*58 792*	*106 948*	*123 157*	*3 376*	*9 603*	*(6 227)*	*-64.8%*	*113 407*
MV Substations	*26 986*	*44 000*	*44 000*	*893*	*1 500*	*(607)*	*-40.4%*	*44 000*
MV Networks	*129 873*	*209 848*	*204 848*	*13 041*	*26 790*	*(13 748)*	*-51.3%*	*204 848*
LV Networks	*37 266*	*74 000*	*74 000*	*8 039*	*10 211*	*(2 172)*	*-21.3%*	*74 000*
Water Supply Infrastructure	272 484	369 820	372 602	7 892	23 500	(15 608)	-66.4%	372 602
Reservoirs	–	–	–	–	–	–	-	–
Bulk Mains	*88 217*	*80 000*	*80 000*	*1 856*	*6 000*	*(4 144)*	*-69.1%*	*80 000*
Distribution	*184 267*	*289 820*	*292 602*	*6 036*	*17 500*	*(11 464)*	*-65.5%*	*292 602*
Sanitation Infrastructure	275 318	282 966	292 605	13 130	8 000	5 130	64.1%	292 605
Pump Station	*37 820*	*27 200*	*28 559*	–	*1 000*	*(1 000)*	*-100.0%*	*28 559*
Reticulation	*87 142*	*216 930*	*95 839*	*2 115*	*7 000*	*(4 885)*	*-69.8%*	*95 839*
Waste Water Treatment Works	*67 706*	*38 836*	*38 875*	*22*	–	*22*	*100.0%*	*38 875*
Outfall Sewers	*82 650*	–	*129 332*	*10 994*	–	*10 994*	*100.0%*	*129 332*
Information and Communication Infrastructure	5 218	6 375	6 404	175	–	175	100.0%	6 404
Data Centres	*1 216*	*5 000*	*4 557*	*174*	–	*174*	*100.0%*	*4 557*
Core Layers	*4 002*	*1 375*	*1 847*	*1*	–	*1*	*100.0%*	*1 847*
Community Assets	**36 990**	**28 700**	**33 775**	**12**	**200**	**(188)**	**-93.8%**	**32 562**
Community Facilities	33 107	22 200	27 275	12	200	(188)	-93.8%	26 062
Halls	916	7 000	10 852	–	–	–	-	10 852
Centres	–	–	74	–	–	–	-	74
Clinics/Care Centres	*652*	–	–	–	–	–	-	–
Public Open Space	*788*	*500*	*586*	–	–	–	-	*586*
Markets	*6 392*	*10 700*	*10 700*	*42*	–	*42*	*100.0%*	*10 700*
Taxi Ranks/Bus Terminals	*24 359*	*4 000*	*5 063*	*(30)*	*200*	*(230)*	*-115.0%*	*3 850*
Sport and Recreation Facilities	3 883	6 500	6 500	–	–	–	-	6 500
Outdoor Facilities	*3 883*	*6 500*	*6 500*	–	–	–	-	*6 500*
Heritage assets	**597**	**744**	**905**	**–**	**–**	**–**	**-**	**905**
Monuments	597	744	905	–	–	–	-	905
Other assets	**125 389**	**87 401**	**99 892**	**583**	**7 768**	**(7 185)**	**-92.5%**	**96 062**
Operational Buildings	17 523	30 272	35 233	(141)	1 950	(2 092)	-107.2%	31 403
Municipal Offices	*15 825*	*28 072*	*33 038*	–	*1 950*	*(1 950)*	*-100.0%*	*29 208*
Workshops	*1 482*	*1 900*	*1 900*	–	–	–	-	*1 900*
Laboratories	*215*	*300*	*295*	*(141)*	–	*(141)*	*-100.0%*	*295*
Housing	107 866	57 129	64 659	725	5 818	(5 093)	-87.5%	64 659
Social Housing	*107 866*	*57 129*	*64 659*	*725*	*5 818*	*(5 093)*	*-87.5%*	*64 659*
Intangible Assets	**9 106**	**12 000**	**12 158**	**–**	**180**	**(180)**	**-100.0%**	**12 158**
Licences and Rights	9 106	12 000	12 158	–	180	(180)	-100.0%	12 158
Computer Software and Applications	*9 106*	*12 000*	*12 158*	–	*180*	*(180)*	*-100.0%*	*12 158*
Computer Equipment	**133 748**	**62 803**	**69 790**	**3 160**	**2 390**	**770**	**32.2%**	**68 058**
Computer Equipment	133 748	62 803	69 790	3 160	2 390	770	32.2%	68 058
Furniture and Office Equipment	**4 982**	**9 282**	**9 957**	**264**	**336**	**(72)**	**-21.4%**	**6 248**
Furniture and Office Equipment	4 982	9 282	9 957	264	336	(72)	-21.4%	6 248
Machinery and Equipment	**29 992**	**96 117**	**116 713**	**10 091**	**9 395**	**696**	**7.4%**	**106 709**
Machinery and Equipment	29 992	96 117	116 713	10 091	9 395	696	7.4%	106 709
Transport Assets	**557 974**	**363 793**	**405 352**	**7 004**	**3 000**	**4 004**	**133.5%**	**402 352**
Transport Assets	557 974	363 793	405 352	7 004	3 000	4 004	133.5%	402 352
Total Capital Expenditure on renewal of existing assets	**1 822 452**	**1 936 539**	**2 069 982**	**75 081**	**111 373**	**(36 291)**	**-32.6%**	**1 985 979**

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

Description	2020/21	Budget Year 2021/22						
R thousands	Provisional 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	**975 921**	**1 582 620**	**1 675 569**	**76 723**	**61 229**	**15 494**	**25.3%**	**1 159 936**
Roads Infrastructure	137 324	209 528	241 262	20 764	7 035	13 730	195.2%	193 328
Roads	*125 882*	*183 087*	*210 429*	*19 256*	*7 035*	*12 222*	*173.7%*	*162 495*
Road Structures	*10 049*	*21 541*	*25 676*	*250*	–	*250*	*100.0%*	*25 676*
Road Furniture	*1 393*	*4 900*	*5 157*	*1 258*	–	*1 258*	*100.0%*	*5 157*
Storm water Infrastructure	28 472	138 282	118 799	10 148	1 400	8 748	624.8%	84 364
Drainage Collection	*28 472*	*138 282*	*118 799*	*10 148*	*1 400*	*8 748*	*624.8%*	*84 364*
Electrical Infrastructure	5 463	124 430	125 011	261	12 400	(12 139)	-97.90%	75 011
HV Substations	*5 463*	*124 430*	*125 011*	*261*	*12 400*	*(12 139)*	*-97.90%*	*75 011*
Water Supply Infrastructure	56 243	51 972	71 604	9 232	5 840	3 392	58.1%	75 704
Reservoirs	*4 518*	*3 000*	*22 632*	–	*1 500*	*(1 500)*	*-100.0%*	*22 432*
Distribution	*51 725*	*48 972*	*48 972*	*9 232*	*4 340*	*4 892*	*112.7%*	*53 272*
Sanitation Infrastructure	681 675	898 995	949 041	34 727	31 857	2 871	9.0%	589 041
Reticulation	*16 353*	*20 672*	*20 672*	*6 089*	*840*	*5 249*	*624.8%*	*20 672*
Waste Water Treatment Works	*665 323*	*877 672*	*927 718*	*28 639*	*31 017*	*(2 378)*	*-7.7%*	*567 718*
Outfall Sewers	–	*651*	*651*	–	–	–	-	*651*
Solid Waste Infrastructure	46 392	50 949	61 027	82	531	(449)	-84.5%	47 287
Landfill Sites	*46 392*	*50 949*	*61 027*	*82*	*531*	*(449)*	*-84.5%*	*47 287*
Coastal Infrastructure	6 857	42 421	44 527	1 155	2 006	(851)	-42.4%	30 904
Promenades	*6 857*	*42 421*	*44 527*	*1 155*	*2 006*	*(851)*	*-42.4%*	*30 904*
Information and Communication Infrastructure	*13 493*	*66 043*	*64 298*	*354*	*160*	*194*	*121.1%*	*64 298*
Data Centres	*6 132*	*50 286*	*43 847*	*309*	–	*309*	*100.0%*	*43 847*
Core Layers	*7 361*	*15 757*	*20 450*	*45*	*160*	*(115)*	*-71.8%*	*20 450*
Community Assets	**488 272**	**271 600**	**298 691**	**6 790**	**16 958**	**(10 168)**	**-60.0%**	**263 840**
Community Facilities	188 430	196 835	218 625	5 790	16 108	(10 318)	-64.1%	186 274
Halls	*11 960*	*15 575*	*19 313*	–	*225*	*(225)*	*-100.0%*	*19 613*
Centres	*12 850*	*7 711*	*9 785*	–	–	–	-	*9 785*
Clinics/Care Centres	*43 920*	*35 000*	*35 441*	*779*	*1 725*	*(946)*	*-54.8%*	*35 441*
Fire/Ambulance Stations	*1 837*	–	–	–	–	–	-	–
Museums	*2 391*	*7 000*	*7 579*	–	–	–	-	*7 579*
Theatres	*40*	–	–	–	–	–	-	–
Libraries	*6 974*	*1 082*	*1 082*	–	–	–	-	*1 082*
Cemeteries/Crematoria	*8 508*	*7 200*	*8 763*	*313*	*150*	*163*	*108.3%*	*8 763*
Public Open Space	*57 031*	*60 910*	*65 400*	*1 159*	*9 026*	*(7 867)*	*-87.2%*	*63 298*
Nature Reserves	*2 254*	*6 176*	*7 456*	–	*380*	*(380)*	*-100.0%*	*7 456*
Public Ablution Facilities	*489*	–	*2 541*	*399*	*1 642*	*(1 244)*	*-75.72%*	*2 541*
Taxi Ranks/Bus Terminals	*40 176*	*56 180*	*61 266*	*3 141*	*2 960*	*181*	*6.1%*	*30 717*
Sport and Recreation Facilities	299 842	74 766	80 066	1 000	850	150	17.6%	77 566
Indoor Facilities	*19 086*	*15 900*	*15 932*	*1 000*	*175*	*825*	*471.2%*	*15 932*
Outdoor Facilities	*280 756*	*58 866*	*64 134*	–	*675*	*(675)*	*-100.0%*	*61 634*
Heritage assets	**31 715**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
Monuments	*31 715*	–	–	–	–	–	-	–
Other assets	**221 782**	**266 764**	**289 916**	**1 985**	**14 098**	**(12 113)**	**-85.9%**	**248 419**
Operational Buildings	209 083	265 561	288 342	1 985	14 098	(12 113)	-85.9%	246 846
Municipal Offices	*121 820*	*181 476*	*206 116*	*712*	*7 774*	*(7 063)*	*-90.8%*	*179 173*
Workshops	*86 635*	*83 385*	*81 526*	*1 273*	*6 024*	*(4 751)*	*-78.9%*	*66 973*
Training Centres	*628*	*700*	*700*	–	*300*	*(300)*	*-100.0%*	*700*
Housing	12 699	1 203	1 573	–	–	–	-	1 573
Social Housing	*12 699*	*1 203*	*1 573*	–	–	–	-	*1 573*
Intangible Assets	**41 534**	**6 912**	**16 278**	**–**	**2 227**	**(2 227)**	**-100.0%**	**19 278**
Licences and Rights	41 534	6 912	16 278	–	2 227	(2 227)	-100.0%	19 278
Computer Software and Applications	*41 534*	*6 912*	*16 278*	–	*2 227*	*(2 227)*	*-100.0%*	*19 278*
Computer Equipment	**16 487**	**49 811**	**62 117**	**317**	**28**	**289**	**1030.8%**	**62 117**
Computer Equipment	*16 487*	*49 811*	*62 117*	*317*	*28*	*289*	*1030.8%*	*62 117*
Furniture and Office Equipment	**175**	**300**	**302**	**3**	**12**	**(9)**	**-71.8%**	**302**
Furniture and Office Equipment	*175*	*300*	*302*	*3*	*12*	*(9)*	*-71.8%*	*302*
Machinery and Equipment	**11 272**	**1 000**	**1 060**	**–**	**–**	**–**	**-**	**1 060**
Machinery and Equipment	*11 272*	*1 000*	*1 060*	–	–	–	-	*1 060*
Total Capital Expenditure on upgrading of existing assets	**1 787 158**	**2 179 007**	**2 343 932**	**85 817**	**94 551**	**(8 734)**	**-9.2%**	**1 754 952**

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

Description	2020/21	Budget Year 2021/22							
R thousands	Provisional Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**1 862 246**	**2 079 007**	**2 213 529**	**129 535**	**204 530**	**219 572**	**(15 042)**	**-6.9%**	**2 213 529**
Roads Infrastructure	417 198	637 154	589 078	28 137	34 206	12 978	21 228	163.6%	589 078
Roads	*417 198*	*637 154*	*589 078*	*28 137*	*34 206*	*12 978*	*21 228*	*163.6%*	*589 078*
Storm water Infrastructure	–	140 345	–	–	–	–	–	-	–
Drainage Collection	–	140 345	–	–	–	–	–	-	–
Electrical Infrastructure	460 718	542 654	542 654	44 240	76 830	81 778	(4 948)	-6.1%	542 654
Power Plants	*15 637*	*19 286*	*19 286*	*1 146*	*2 217*	*2 785*	*(568)*	*-20.4%*	*19 286*
HV Substations	*32 659*	*27 042*	*27 042*	*1 289*	*1 778*	*4 004*	*(2 226)*	*-55.6%*	*27 042*
MV Substations	*307 406*	*353 961*	*353 961*	*33 391*	*56 048*	*53 738*	*2 310*	*4.3%*	*353 961*
LV Networks	*105 016*	*142 365*	*142 365*	*8 415*	*16 787*	*21 251*	*(4 464)*	*-21.0%*	*142 365*
Water Supply Infrastructure	430 692	411 499	540 807	21 631	36 817	56 659	(19 842)	-35.0%	540 807
Boreholes	–	–	*22 359*	*1*	*1*	–	*1*	*100.0%*	*22 359*
Reservoirs	*30 547*	*49 366*	*42 699*	*1 796*	*2 528*	*6 053*	*(3 525)*	*-58.2%*	*42 699*
Pump Stations	*52 681*	*39 826*	*65 500*	*4 331*	*8 076*	*7 209*	*867*	*12.0%*	*65 500*
Water Treatment Works	*48 391*	*34 590*	*46 795*	*1 739*	*3 052*	*4 700*	*(1 649)*	*-35.1%*	*46 795*
Bulk Mains	*6 636*	*215*	*19 665*	*503*	*762*	*1 639*	*(877)*	*-53.5%*	*19 665*
Distribution	*292 436*	*287 502*	*343 789*	*13 261*	*22 398*	*37 057*	*(14 659)*	*-39.6%*	*343 789*
Sanitation Infrastructure	552 692	334 708	537 917	35 159	56 229	67 834	(11 605)	-17.1%	537 917
Reticulation	*383 217*	*171 428*	*369 094*	*26 073*	*39 171*	*51 289*	*(12 118)*	*-23.6%*	*369 094*
Waste Water Treatment Works	*166 971*	*157 461*	*162 915*	*8 650*	*16 394*	*16 264*	*130*	*0.8%*	*162 915*
Outfall Sewers	*2 505*	*5 819*	*5 908*	*436*	*664*	*281*	*383*	*136.5%*	*5 908*
Solid Waste Infrastructure	945	8 653	3 072	368	449	324	125	38.6%	3 072
Landfill Sites	*945*	*8 653*	*3 072*	*368*	*449*	*324*	*125*	*38.6%*	*3 072*
Coastal Infrastructure	–	3 994	–	–	–	–	–	-	–
Promenades	–	3 994	–	–	–	–	–	-	–
Community Assets	**518 541**	**295 941**	**380 765**	**26 597**	**38 878**	**28 452**	**10 426**	**36.6%**	**380 765**
Community Facilities	131 941	228 329	110 815	5 183	6 553	9 905	(3 351)	-33.8%	110 815
Halls	*52 769*	*21 624*	*47 911*	*877*	*946*	*4 342*	*(3 396)*	*-78.2%*	*47 911*
Centres	*11 463*	*7 713*	*7 105*	*444*	*454*	*72*	*382*	*527.0%*	*7 105*
Clinics/Care Centres	*34 374*	*7 820*	*9 192*	*1 228*	*1 600*	*1 543*	*57*	*3.7%*	*9 192*
Fire/Ambulance Stations	*765*	*2 512*	*4 826*	*29*	*62*	*420*	*(357)*	*-85.2%*	*4 826*
Testing Stations	–	*9 940*	–	–	–	–	–	-	–
Libraries	*5 724*	*3 804*	*16 257*	*642*	*807*	*2 388*	*(1 581)*	*-66.2%*	*16 257*
Cemeteries/Crematoria	*15 766*	*10 720*	*11 836*	*1 099*	*1 679*	*423*	*1 256*	*296.9%*	*11 836*
Public Open Space	–	*144 909*	–	–	–	–	–	-	–
Nature Reserves	*3 141*	*3 141*	*5 250*	*158*	*289*	*368*	*(80)*	*-21.6%*	*5 250*
Public Ablution Facilities	*7 281*	*13 323*	*6 160*	*707*	*717*	*348*	*369*	*105.9%*	*6 160*
Markets	*658*	*2 822*	*2 278*	–	–	–	–	-	*2 278*
Sport and Recreation Facilities	386 600	67 613	269 950	21 414	32 324	18 547	13 777	74.3%	269 950
Indoor Facilities	*161*	*8 732*	*4*	–	–	*1*	*(1)*	*-100.0%*	*4*
Outdoor Facilities	*386 439*	*58 881*	*269 946*	*21 414*	*32 324*	*18 546*	*13 778*	*74.3%*	*269 946*
Heritage assets	**3 626**	**1 912**	**1 447**	**4**	**4**	**81**	**(78)**	**-95.4%**	**1 447**
Works of Art	3 626	1 912	1 447	4	4	81	(78)	-95.4%	1 447
Investment properties	**100**	**10 107**	**208**	**3**	**3**	**70**	**(66)**	**-95.0%**	**208**
Revenue Generating	99	10 096	198	3	3	60	(56)	-94.7%	198
Improved Property	*99*	*10 096*	*198*	*3*	*3*	*60*	*(56)*	*-94.7%*	*198*
Non-revenue Generating	1	11	10	0	0	10	(10)	-96.8%	10
Unimproved Property	1	11	10	0	0	10	(10)	-96.8%	10
Other assets	**130 727**	**204 823**	**185 494**	**5 481**	**7 084**	**14 871**	**(7 787)**	**-52.4%**	**185 494**
Operational Buildings	130 727	189 833	185 494	5 481	7 084	14 871	(7 787)	-52.4%	185 494
Municipal Offices	*129 264*	*174 611*	*176 271*	*5 422*	*6 981*	*13 520*	*(6 539)*	*-48.4%*	*176 271*
Laboratories	*1 129*	*2 039*	*2 099*	*21*	*48*	*191*	*(143)*	*-74.9%*	*2 099*
Training Centres	*329*	*701*	*531*	*38*	*55*	*62*	*(7)*	*-10.6%*	531
Depots	*5*	*12 482*	*6 593*	–	–	*1 099*	*(1 099)*	*-100.0%*	*6 593*
Housing	–	14 990	–	–	–	–	–	-	–
Social Housing	–	14 990	–	–	–	–	–	-	–
Computer Equipment	**234 027**	**427 869**	**249 415**	**9 241**	**14 309**	**19 349**	**(5 039)**	**-26.0%**	**249 415**
Computer Equipment	234 027	427 869	249 415	9 241	14 309	19 349	(5 039)	-26.0%	249 415
Furniture and Office Equipment	**600 104**	**770 057**	**753 553**	**38 626**	**59 155**	**65 701**	**(6 546)**	**-10.0%**	**753 553**
Furniture and Office Equipment	600 104	770 057	753 553	38 626	59 155	65 701	(6 546)	-10.0%	753 553
Machinery and Equipment	**–**	**2 069**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
Machinery and Equipment	–	2 069	–	–	–	–	–	-	–
Transport Assets	**317 250**	**461 100**	**473 759**	**27 820**	**43 131**	**42 568**	**564**	**1.3%**	**473 759**
Transport Assets	317 250	461 100	473 759	27 820	43 131	42 568	564	1.3%	473 759
Total Repairs and Maintenance Expenditure	**3 666 620**	**4 252 885**	**4 258 170**	**237 308**	**367 095**	**390 664**	**(23 569)**	**-6.0%**	**4 258 170**

Table SC13d Monthly Budget Statement - depreciation by asset class

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Infrastructure	**1 179 734**	**1 267 358**	**1 267 358**	**218 026**	**211 226**	**6 800**	**3.22%**	**1 267 358**
Roads Infrastructure	430 089	470 598	470 597	74 003	78 433	(4 430)	-5.65%	470 597
Roads	307 124	*338 665*	*338 665*	*69 265*	*56 444*	*12 821*	*22.71%*	*338 665*
Road Structures	80 841	*88 293*	*88 293*	*1 994*	*14 715*	*(12 721)*	*-86.45%*	*88 293*
Road Furniture	42 124	*43 639*	*43 639*	*2 743*	*7 273*	*(4 530)*	*-62.28%*	*43 639*
Storm water Infrastructure	57 429	58 610	58 610	10 306	9 768	538	5.51%	58 610
Drainage Collection	57 429	*58 610*	*58 610*	*10 306*	*9 768*	*538*	*5.51%*	*58 610*
Electrical Infrastructure	249 743	263 112	263 111	49 354	43 852	5 502	12.55%	263 111
Power Plants	7 933	*7 933*	*7 933*	*1 363*	*1 322*	*40*	3.05%	*7 933*
HV Substations	–	–	–	*3 295*	–	*3 295*	*100.00%*	–
HV Transmission Conductors	14 758	*14 754*	*14 754*	–	*2 459*	*(2 459)*	*-100.00%*	*14 754*
MV Substations	3 567	*10 655*	*10 655*	*10 620*	*1 776*	*8 844*	*498.02%*	*10 655*
MV Switching Stations	59 544	*60 046*	*60 046*	–	*10 008*	*(10 008)*	*-100.00%*	*60 046*
MV Networks	114 231	*117 440*	*117 440*	*19 827*	*19 573*	*253*	*1.29%*	*117 440*
LV Networks	49 709	*52 284*	*52 284*	*14 250*	*8 714*	*5 536*	*63.53%*	*52 284*
Water Supply Infrastructure	162 198	184 784	184 785	31 537	30 797	739	2.40%	184 785
Reservoirs	20 237	*20 957*	*20 957*	*4 126*	*3 493*	*633*	*18.11%*	*20 957*
Pump Stations	5 384	*5 345*	*5 345*	*1 597*	*891*	*706*	*79.29%*	*5 345*
Water Treatment Works	10 974	*10 092*	*10 092*	*1 928*	*1 682*	*246*	*14.60%*	*10 092*
Bulk Mains	3 022	*6 572*	*6 572*	*504*	*1 095*	*(592)*	*-54.01%*	*6 572*
Distribution	122 581	*141 818*	*141 818*	*23 382*	*23 636*	*(254)*	*-1.07%*	*141 818*
Sanitation Infrastructure	157 340	164 781	164 781	29 638	27 463	2 174	7.92%	164 781
Pump Station	6 963	*8 377*	*8 377*	*1 161*	*1 396*	*(236)*	-16.88%	8 377
Reticulation	54 229	*56 968*	*56 968*	*10 758*	*9 495*	*1 264*	*13.31%*	56 968
Waste Water Treatment Works	91 838	*95 125*	*95 125*	*16 929*	*15 854*	*1 074*	*6.78%*	95 125
Outfall Sewers	4 310	*4 310*	*4 310*	*790*	*718*	*72*	*10.00%*	4 310
Solid Waste Infrastructure	36 466	34 129	34 129	6 558	5 688	870	15.29%	34 129
Landfill Sites	36 466	*34 129*	*34 129*	*5 178*	*5 688*	*(510)*	*-8.97%*	*34 129*
Waste Processing Facilities	–	–	–	*1 380*	–	*1 380*	*100.00%*	–
Coastal Infrastructure	5 692	5 730	5 730	983	955	28	2.97%	5 730
Promenades	5 692	*5 730*	*5 730*	*983*	*955*	*28*	*2.97%*	*5 730*
Information and Communication Infrastructure	80 776	85 614	85 614	15 648	14 269	1 379	9.66%	85 614
Data Centres	–	–	–	*6 829*	–	*6 829*	*100.00%*	–
Core Layers	7 126	*7 127*	*7 127*	*8 268*	*1 188*	*7 080*	*596.07%*	*7 127*
Distribution Layers	73 650	*78 488*	*78 488*	*552*	*13 081*	*(12 530)*	*-95.78%*	*78 488*
Community Assets	**360 131**	**381 173**	**381 173**	**57 667**	**63 529**	**(5 862)**	**-9.23%**	**381 173**
Community Facilities	159 261	170 682	170 682	21 554	28 447	(6 893)	-24.23%	170 682
Halls	3 721	*3 925*	*3 925*	*688*	*654*	*34*	*5.15%*	*3 925*
Centres	51 867	*54 692*	*54 692*	*698*	*9 115*	*(8 417)*	*-92.34%*	*54 692*
Clinics/Care Centres	7 190	*8 133*	*8 133*	*1 205*	*1 355*	*(150)*	*-11.08%*	*8 133*
Fire/Ambulance Stations	2 683	*2 716*	*2 716*	*449*	*453*	*(3)*	*-0.74%*	*2 716*
Testing Stations	1 343	*1 343*	*1 343*	*251*	*224*	*27*	*12.27%*	*1 343*
Museums	301	*373*	*373*	*53*	*62*	*(9)*	*-14.66%*	*373*
Theatres	112	*112*	*112*	*19*	*19*	*(0)*	*-0.47%*	*112*
Libraries	6 315	*6 468*	*6 468*	*3 640*	*1 078*	*2 562*	*237.70%*	*6 468*
Cemeteries/Crematoria	4 348	*4 507*	*4 507*	*772*	*751*	*21*	*2.84%*	*4 507*
Public Open Space	15 363	*17 514*	*17 514*	*2 477*	*2 919*	*(442)*	*-15.13%*	*17 514*
Nature Reserves	378	*459*	*459*	*80*	*77*	*3*	*4.32%*	*459*
Public Ablution Facilities	2 572	*2 687*	*2 687*	*482*	*448*	*34*	*7.68%*	*2 687*
Markets	1 720	*1 697*	*1 697*	*301*	*283*	*18*	*6.27%*	*1 697*
Airports	4	*4*	*4*	*1*	*1*	*(0)*	*0.00%*	*4*
Taxi Ranks/Bus Terminals	61 343	*66 051*	*66 051*	*10 437*	*11 009*	*(571)*	*-5.19%*	*66 051*
Sport and Recreation Facilities	200 870	210 491	210 491	36 112	35 082	1 031	2.94%	210 491
Indoor Facilities	6 550	*6 560*	*6 560*	*1 896*	*1 093*	*802*	*73.39%*	*6 560*
Outdoor Facilities	194 320	*203 931*	*203 931*	*34 217*	*33 988*	*228*	*0.67%*	*203 931*

Table continues on next page.

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 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**	**286**	**286**	**0**	**-**	**1 714**
Revenue Generating	1 714	1 714	1 714	286	286	0	-	1 714
Improved Property	1 714	*1 714*	*1 714*	*286*	*286*	*0*	-	*1 714*
Other assets	**286 318**	**294 428**	**294 428**	**56 801**	**49 071**	**7 730**	**15.75%**	**294 428**
Operational Buildings	182 653	181 253	181 253	39 047	30 209	8 839	29.26%	181 253
Municipal Offices	5 507	*7 430*	*7 430*	*33 030*	*1 238*	*31 791*	*2567.33%*	*7 430*
Workshops	33 614	*37 175*	*37 175*	*5 853*	*6 196*	*(342)*	*-5.52%*	*37 175*
Laboratories	–	–	–	*108*	–	*108*	*100.00%*	–
Training Centres	289	*303*	*303*	*48*	*51*	*(2)*	*-4.81%*	*303*
Manufacturing Plant	7 214	*7 213*	*7 213*	–	*1 202*	*(1 202)*	*-100.00%*	*7 213*
Depots	136 029	*129 132*	*129 132*	*8*	*21 522*	*(21 514)*	*-99.96%*	*129 132*
Housing	103 665	113 176	113 175	17 754	18 863	(1 109)	-5.88%	113 175
Social Housing	103 665	*113 176*	*113 175*	*17 754*	*18 863*	*(1 109)*	*-5.88%*	*113 175*
Biological or Cultivated Assets	**–**	**–**	**–**	**32**	**–**	**32**	**100.00%**	**–**
Biological or Cultivated Assets	–	–	–	*32*	–	*32*	*100.00%*	–
Intangible Assets	**163 477**	**141 627**	**141 627**	**28 912**	**23 604**	**5 307**	**22.48%**	**141 627**
Licences and Rights	163 477	141 627	141 627	28 912	23 604	5 307	22.48%	141 627
Computer Software and Applications	93 296	*91 465*	*91 465*	*17 215*	*15 244*	*1 971*	*12.93%*	*91 465*
Unspecified	70 180	*50 162*	*50 162*	*11 697*	*8 360*	*3 336*	*39.91%*	*50 162*
Computer Equipment	**213 494**	**221 972**	**221 972**	**37 620**	**36 995**	**625**	**1.69%**	**221 972**
Computer Equipment	213 494	*221 972*	*221 972*	*37 620*	*36 995*	*625*	*1.69%*	*221 972*
Furniture and Office Equipment	**103 724**	**115 877**	**115 877**	**9 793**	**19 313**	**(9 520)**	**-49.29%**	**115 877**
Furniture and Office Equipment	103 724	*115 877*	*115 877*	*9 793*	*19 313*	*(9 520)*	*-49.29%*	*115 877*
Machinery and Equipment	**127 048**	**134 643**	**134 643**	**26 046**	**22 441**	**3 605**	**16.07%**	**134 643**
Machinery and Equipment	127 048	134 643	134 643	26 046	22 441	3 605	16.07%	134 643
Transport Assets	**374 458**	**431 673**	**431 673**	**67 223**	**71 945**	**(4 722)**	**-6.56%**	**431 673**
Transport Assets	374 458	431 673	431 673	67 223	71 945	(4 722)	-6.56%	431 673
Land	**–**	**23 198**	**23 198**	**–**	**3 866**	**(3 866)**	**-100.00%**	**23 198**
Land	–	*23 198*	*23 198*	–	*3 866*	*(3 866)*	*-100.00%*	*23 198*
Zoo's, Marine and Non-biological Animals	**192**	**192**	**192**	**–**	**32**	**(32)**	**-100.00%**	**192**
Zoo's, Marine and Non-biological Animals	*192*	*192*	*192*	–	*32*	*(32)*	*-100.00%*	*192*
Total Depreciation	**2 810 291**	**3 013 855**	**3 013 855**	**502 405**	**502 309**	**96**	**0.02%**	**3 013 855**

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	10 269 448	10 984 132	10 984 132	1 815 592	1 829 126	(13 534)	-0.7%	10 974 662
Service charges	20 255 170	22 396 466	22 396 466	4 005 107	3 921 402	83 705	2.1%	22 331 684
Investment revenue	900 467	855 344	855 344	156 958	142 557	14 401	10.1%	855 344
Transfers and subsidies	5 793 196	5 650 364	5 694 463	1 481 559	1 575 113	(93 555)	-5.9%	5 606 565
Other own revenue	5 950 328	7 625 917	7 625 917	1 346 218	1 639 800	(293 582)	-17.9%	7 686 065
Total Revenue (excluding capital transfers and contributions)	**43 168 610**	**47 512 224**	**47 556 323**	**8 805 434**	**9 107 999**	**(302 564)**	**-3.3%**	**47 454 319**
Employee costs	15 179 277	15 669 546	15 678 546	2 172 425	2 338 976	(166 551)	-7.1%	15 521 065
Remuneration of Councillors	166 417	179 826	179 826	27 529	28 075	(546)	-1.9%	180 938
Depreciation & asset impairment	3 027 700	3 064 593	3 064 593	511 729	506 899	4 830	1.0%	3 032 322
Finance charges	831 478	794 747	794 747	123 360	123 455	(95)	-0.1%	797 671
Inventory consumed and bulk purchases	11 466 850	14 890 660	14 891 721	1 597 194	1 964 463	(367 269)	-18.7%	14 853 268
Transfers and subsidies	346 050	405 903	433 609	78 381	73 490	4 890	6.7%	432 531
Other expenditure	12 425 447	13 441 695	13 451 349	1 381 550	1 573 941	(192 391)	-12.2%	13 554 015
Total Expenditure	**43 443 219**	**48 446 971**	**48 494 391**	**5 892 167**	**6 609 300**	**(717 133)**	**-10.9%**	**48 371 810**
Surplus/(Deficit)	**(274 610)**	**(934 747)**	**(938 068)**	**2 913 267**	**2 498 699**	**414 568**	**16.6%**	**(917 491)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 616 023	3 066 644	3 066 644	101 670	112 649	(10 979)	-9.7%	3 045 543
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)	447 888	206 182	206 182	38 219	37 717	502	1.3%	258 781
Surplus/(Deficit) after capital transfers & contributions	**1 789 301**	**2 338 078**	**2 334 757**	**3 053 156**	**2 649 065**	**404 091**	**15.3%**	**2 386 832**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**1 789 301**	**2 338 078**	**2 334 757**	**3 053 156**	**2 649 065**	**404 091**	**15.3%**	**2 386 832**
Capital expenditure & funds sources								
Capital expenditure	**6 549 131**	**8 325 939**	**8 842 421**	**256 545**	**443 729**	**(187 185)**	**-42.2%**	**6 739 299**
Capital transfers recognised	1 676 001	3 138 842	3 138 842	109 076	127 030	(17 954)	-14.1%	1 726 402
Borrowing	(1 281)	2 500 000	2 500 000	66 006	137 172	(71 166)	-51.9%	2 031 968
Internally generated funds	**4 874 410**	**2 687 097**	**3 203 579**	**81 462**	**179 527**	**(98 064)**	**-54.6%**	**2 980 929**
Total sources of capital funds	**6 549 131**	**8 325 939**	**8 842 421**	**256 545**	**443 729**	**(187 185)**	**-42.2%**	**6 739 299**
Financial position								
Total current assets	18 087 429	16 886 995	19 651 969	18 945 667				19 651 969
Total non current assets	61 457 183	67 068 144	68 029 049	62 644 921				68 029 049
Total current liabilities	9 948 547	11 718 587	11 751 446	8 783 235				11 751 446
Total non current liabilities	13 662 471	15 487 177	15 487 177	13 701 442				15 487 177
Community wealth/Equity	**55 933 594**	**56 749 375**	**60 442 395**	**59 105 911**				**60 442 395**
Cash flows								
Net cash from (used) operating	6 299 699	5 647 568	5 753 826	2 127 961	2 355 013	227 052	9.6%	5 753 826
Net cash from (used) investing	(7 337 859)	(8 411 512)	(9 000 808)	(787 682)	(1 739 854)	(952 172)	54.7%	(9 000 808)
Net cash from (used) financing	(351 140)	2 145 615	2 145 615	(30 000)	(50 000)	(20 000)	40.0%	2 145 615
Cash/cash equivalents at the month/year end	**8 148 318**	**5 071 884**	**6 919 602**	**9 331 248**	**8 586 128**	**(745 120)**	**-8.7%**	**6 919 602**

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

Description	2020/21	Budget Year 2021/22						
R thousands	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**16 356 967**	**16 542 284**	**16 543 930**	**3 444 351**	**3 440 760**	**3 592**	**0.1%**	**16 526 662**
Executive and council	1 307	1 325	2 971	110	54	56	103.7%	2 971
Finance and administration	16 355 659	16 540 956	16 540 956	3 444 241	3 440 705	3 536	0.1%	16 523 689
Internal audit	1	3	3	0	1	(0)	-85.5%	3
Community and public safety	**3 409 959**	**3 780 867**	**3 807 201**	**488 102**	**524 892**	**(36 790)**	**-7.0%**	**3 474 242**
Community and social services	102 164	110 743	110 743	17 021	12 469	4 552	36.5%	110 744
Sport and recreation	35 237	56 820	56 820	10 780	8 585	2 195	25.6%	79 341
Public safety	1 605 703	1 662 159	1 662 159	192 398	204 058	(11 661)	-5.7%	1 306 679
Housing	1 203 248	1 426 546	1 452 861	209 559	221 791	(12 232)	-5.5%	1 452 861
Health	463 607	524 600	524 618	58 343	77 988	(19 644)	-25.2%	524 618
Economic and environmental services	**2 374 868**	**3 323 940**	**3 340 059**	**163 692**	**242 852**	**(79 160)**	**-32.6%**	**3 695 539**
Planning and development	433 171	530 303	539 703	81 378	74 744	6 634	8.9%	539 703
Road transport	1 892 477	2 742 355	2 749 075	80 662	166 603	(85 941)	-51.6%	3 104 555
Environmental protection	49 220	51 281	51 281	1 652	1 505	146	9.7%	51 281
Trading services	**23 037 885**	**27 106 863**	**27 106 863**	**4 842 088**	**5 044 576**	**(202 488)**	**-4.0%**	**27 058 958**
Energy sources	14 677 020	16 204 261	16 204 261	3 118 363	3 080 358	38 005	1.2%	16 224 903
Water management	4 568 621	6 905 736	6 905 736	1 017 586	1 261 118	(243 532)	-19.3%	6 884 279
Waste water management	2 086 936	2 160 243	2 160 243	306 062	284 528	21 533	7.6%	2 154 112
Waste management	1 705 309	1 836 622	1 836 622	400 077	418 571	(18 494)	-4.4%	1 795 664
Other	**52 841**	**31 096**	**31 096**	**7 091**	**5 285**	**1 806**	**34.2%**	**3 241**
Total Revenue - Functional	**45 232 520**	**50 785 050**	**50 829 149**	**8 945 323**	**9 258 364**	**(313 041)**	**-3.4%**	**50 758 642**
Expenditure - Functional								
Governance and administration	**9 158 064**	**9 828 627**	**9 822 157**	**1 324 545**	**1 463 876**	**(139 330)**	**-9.5%**	**9 752 429**
Executive and council	548 399	664 033	665 732	96 607	113 469	(16 863)	-14.9%	665 800
Finance and administration	8 559 137	9 114 249	9 106 080	1 220 027	1 341 984	(121 956)	-9.1%	9 036 284
Internal audit	50 528	50 346	50 346	7 912	8 423	(511)	-6.1%	50 346
Community and public safety	**8 881 608**	**9 049 011**	**9 078 179**	**1 178 948**	**1 216 526**	**(37 578)**	**-3.1%**	**8 451 296**
Community and social services	1 026 947	970 743	970 964	131 328	137 304	(5 976)	-4.4%	970 964
Sport and recreation	1 312 966	1 171 779	1 172 149	152 627	152 944	(318)	-0.2%	1 239 344
Public safety	3 584 092	3 972 218	3 972 632	536 430	534 830	1 599	0.3%	3 278 554
Housing	1 457 422	1 534 627	1 560 728	154 345	185 801	(31 456)	-16.9%	1 560 728
Health	1 500 182	1 399 645	1 401 706	204 218	205 646	(1 428)	-0.7%	1 401 706
Economic and environmental services	**5 205 563**	**5 282 640**	**5 306 719**	**614 298**	**610 440**	**3 858**	**0.6%**	**6 005 599**
Planning and development	1 355 201	1 433 576	1 447 920	214 767	233 968	(19 202)	-8.2%	1 452 722
Road transport	3 615 195	3 609 570	3 615 974	370 973	345 917	25 056	7.2%	4 310 053
Environmental protection	235 167	239 495	242 825	28 558	30 555	(1 997)	-6.5%	242 825
Trading services	**19 758 935**	**23 913 294**	**23 913 937**	**2 718 588**	**3 257 208**	**(538 620)**	**-16.5%**	**23 796 747**
Energy sources	11 820 502	13 547 693	13 548 812	1 761 584	1 817 583	(55 998)	-3.1%	13 487 626
Water management	3 331 173	5 286 244	5 296 616	387 114	720 727	(333 612)	-46.3%	5 285 427
Waste water management	2 161 929	2 569 535	2 558 687	279 230	350 133	(70 903)	-20.3%	2 513 873
Waste management	2 445 331	2 509 821	2 509 821	290 660	368 766	(78 106)	-21.2%	2 509 821
Other	**426 474**	**373 399**	**329 620**	**49 279**	**48 175**	**1 104**	**2.3%**	**365 739**
Total Expenditure - Functional	**43 430 644**	**48 446 971**	**48 450 612**	**5 885 659**	**6 596 225**	**(710 567)**	**-10.8%**	**48 371 810**
Surplus/ (Deficit) for the year	**1 801 876**	**2 338 079**	**2 378 537**	**3 059 664**	**2 662 139**	**397 526**	**14.9%**	**2 386 832**

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

Vote Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	1 220 474	1 006 695	1 006 714	149 926	170 674	(20 747)	-12.2%	1 006 714
Vote 2 - Corporate Services	57 245	90 525	90 525	7 025	9 521	(2 496)	-26.2%	90 525
Vote 3 - Economic Opportunities & Asset Managemnt	252 287	270 274	279 673	32 440	37 333	(4 893)	-13.1%	272 277
Vote 4 - Energy & Climate Change	14 465 221	15 962 077	15 962 077	3 017 397	2 979 412	37 985	1.3%	15 982 719
Vote 5 - Finance	16 724 354	17 460 587	17 460 587	4 102 616	4 085 402	17 215	0.4%	17 542 700
Vote 6 - Human Settlements	1 071 885	1 165 880	1 192 195	100 882	113 155	(12 273)	-10.8%	1 192 195
Vote 7 - Office of the City Manager	153	7	7	0	1	(1)	-76.7%	7
Vote 8 - Safety & Security	1 967 579	1 717 028	1 717 028	197 721	266 888	(69 167)	-25.9%	1 717 028
Vote 9 - Spatial Planning & Environment	187 261	235 548	235 548	33 988	26 428	7 560	28.6%	235 548
Vote 10 - Transport	1 612 651	2 700 909	2 707 628	76 522	104 677	(28 155)	-26.9%	2 707 628
Vote 11 - Urban Management	275 524	302 124	303 770	49 082	49 737	(655)	-1.3%	303 770
Vote 12 - Water & Waste	7 268 746	9 744 317	9 744 318	1 162 473	1 395 197	(232 724)	-16.7%	9 674 714
Vote 13 - Cape Town International Convention Centre	52 088	25 991	25 991	6 487	4 434	2 054	46.3%	(1 864)
Vote 14 - Cape Town Stadium	77 053	103 087	103 087	8 762	15 506	(6 743)	-43.5%	34 681
Total Revenue by Vote	**45 232 521**	**50 785 050**	**50 829 149**	**8 945 323**	**9 258 364**	**(313 041)**	**-3.4%**	**50 758 642**
Expenditure by Vote								
Vote 1 - Community Services & Health	4 231 746	4 203 855	4 203 870	517 986	577 598	(59 612)	-10.3%	4 203 870
Vote 2 - Corporate Services	2 568 521	2 270 723	2 270 735	317 021	329 062	(12 041)	-3.7%	2 270 723
Vote 3 - Economic Opportunities & Asset Managemnt	1 392 703	1 499 132	1 508 519	207 821	224 955	(17 134)	-7.6%	1 508 531
Vote 4 - Energy & Climate Change	12 125 233	13 833 501	13 833 501	1 801 930	1 864 829	(62 899)	-3.4%	13 770 223
Vote 5 - Finance	2 969 169	3 105 983	3 105 983	506 412	518 827	(12 415)	-2.4%	3 162 021
Vote 6 - Human Settlements	1 469 250	1 543 675	1 569 989	156 069	187 277	(31 208)	-16.7%	1 569 989
Vote 7 - Office of the City Manager	242 392	320 619	320 619	53 352	69 037	(15 684)	-22.7%	320 619
Vote 8 - Safety & Security	4 392 221	4 611 047	4 611 046	615 328	617 938	(2 610)	-0.4%	4 611 046
Vote 9 - Spatial Planning & Environment	798 435	861 959	865 289	110 394	122 781	(12 386)	-10.1%	865 289
Vote 10 - Transport	3 205 869	3 673 960	3 680 679	363 760	344 251	19 509	5.7%	3 680 679
Vote 11 - Urban Management	1 074 188	1 080 086	1 081 732	139 587	141 135	(1 548)	-1.1%	1 081 732
Vote 12 - Water & Waste	8 577 223	11 145 854	11 145 853	1 064 013	1 564 200	(500 187)	-32.0%	11 087 989
Vote 13 - Cape Town International Convention Centre	306 641	195 498	195 498	23 223	18 830	4 393	23.3%	167 644
Vote 14 - Cape Town Stadium	77 053	101 077	101 077	8 762	15 506	(6 743)	-43.5%	71 456
Total Expenditure by Vote	**43 430 644**	**48 446 971**	**48 494 391**	**5 885 659**	**6 596 225**	**(710 567)**	**-10.8%**	**48 371 811**
Surplus/ (Deficit) for the year	**1 801 877**	**2 338 079**	**2 334 758**	**3 059 664**	**2 662 139**	**397 525**	**14.9%**	**2 386 832**

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

Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	10 269 448	10 984 132	10 984 132	1 815 592	1 829 126	(13 534)	-0.7%	10 974 662
Service charges - electricity revenue	14 223 494	15 734 566	15 734 566	2 994 560	2 947 147	47 413	1.6%	15 713 919
Service charges - water revenue	3 224 253	3 556 345	3 556 345	539 401	502 215	37 187	7.4%	3 554 345
Service charges - sanitation revenue	1 604 014	1 775 113	1 775 113	268 823	250 300	18 523	7.4%	1 775 113
Service charges - refuse revenue	1 203 409	1 330 442	1 330 442	202 323	221 740	(19 418)	-8.8%	1 288 306
Rental of facilities and equipment	352 813	386 017	386 017	66 667	60 170	6 498	10.8%	380 307
Interest earned - external investments	900 467	855 344	855 344	156 958	142 557	14 401	10.1%	855 344
Interest earned - outstanding debtors	454 919	449 452	449 452	71 471	74 909	(3 438)	-4.6%	449 543
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1 571 762	1 247 015	1 247 015	185 547	199 007	(13 460)	-6.8%	1 274 074
Licences and permits	44 655	67 110	67 110	6 432	7 995	(1 563)	-19.5%	65 016
Agency services	270 810	261 614	261 614	36 026	36 092	(66)	-0.2%	261 614
Transfers and subsidies	5 793 196	5 650 364	5 694 463	1 481 559	1 575 113	(93 555)	-5.9%	5 606 565
Other revenue	3 183 772	3 161 651	3 161 651	979 958	970 733	9 224	1.0%	3 201 102
Gains	71 597	2 053 058	2 053 058	116	290 894	(290 778)	-100.0%	2 054 410
Total Revenue (excluding capital transfers and contributions)	**43 168 610**	**47 512 224**	**47 556 323**	**8 805 434**	**9 107 999**	**(302 564)**	**-3.3%**	**47 454 319**
Expenditure By Type								
Employee related costs	15 179 277	15 669 546	15 678 546	2 172 425	2 338 976	(166 551)	-7.1%	15 521 065
Remuneration of councillors	166 417	179 826	179 826	27 529	28 075	(546)	-1.9%	180 938
Debt impairment	2 854 064	2 717 219	2 717 219	453 560	453 505	55	0.0%	2 717 219
Depreciation & asset impairment	3 027 700	3 064 593	3 064 593	511 729	506 899	4 830	1.0%	3 032 322
Finance charges	831 478	794 747	794 747	123 360	123 455	(95)	-0.1%	797 671
Bulk purchases - electricity	10 130 964	11 182 400	11 182 399	1 421 747	1 456 453	(34 705)	-2.4%	11 220 400
Inventory consumed	1 335 886	3 708 260	3 709 321	175 446	508 010	(332 564)	-65.5%	3 632 868
Contracted services	7 253 418	8 043 690	8 043 829	508 220	674 649	(166 430)	-24.7%	8 157 836
Transfers and subsidies	346 050	405 903	433 609	78 381	73 490	4 890	6.7%	432 531
Other expenditure	2 220 592	2 666 663	2 676 177	419 626	443 810	(24 184)	-5.4%	2 664 601
Losses	97 373	14 124	14 124	143	1 977	(1 833)	-92.7%	14 360
Total Expenditure	**43 443 219**	**48 446 971**	**48 494 391**	**5 892 167**	**6 609 300**	**(717 133)**	**-10.9%**	**48 371 810**
Surplus/(Deficit)	**(274 610)**	**(934 747)**	**(938 068)**	**2 913 267**	**2 498 699**	**414 568**	**16.6%**	**(917 491)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 616 023	3 066 644	3 066 644	101 670	112 649	(10 979)	-9.7%	3 045 543
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	315 069	206 182	206 182	38 219	37 717	502	1.3%	258 781
Transfers and subsidies - capital (in-kind - all)	132 819	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**1 789 301**	**2 338 078**	**2 334 757**	**3 053 156**	**2 649 065**			**2 386 832**
Taxation	(12 576)	(43 779)	(43 779)	(6 508)	(7 224)	715	-10%	–
Surplus/(Deficit) after taxation	**1 801 876**	**2 381 858**	**2 378 537**	**3 059 664**	**2 656 288**			**2 386 832**
Attributable to minorities	–	(35 958)	(35 958)	(4 786)	(5 851)			–
Surplus/(Deficit) attributable to municipality	**1 801 876**	**2 345 899**	**2 342 578**	**3 054 878**	**2 650 438**			**2 386 832**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**1 801 876**	**2 345 899**	**2 342 578**	**3 054 878**	**2 650 438**			**2 386 832**

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

Vote Description R thousands	2020/21 Provisional Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294 831	299 732	323 511	9 702	17 724	(8 022)	-45.3%	312 210
Vote 2 - Corporate Services	208 287	248 768	258 834	1 309	5 001	(3 692)	-73.8%	258 190
Vote 3 - Economic Opportunities & Asset Managemnt	320 315	215 801	247 220	7 160	966	6 193	641.0%	244 583
Vote 4 - Energy & Climate Change	750 278	1 014 657	1 053 511	48 357	90 783	(42 426)	-46.7%	983 456
Vote 5 - Finance	248 489	25 515	25 929	455	194	261	134.6%	25 743
Vote 6 - Human Settlements	737 971	827 201	835 682	61 601	63 290	(1 689)	-2.7%	824 186
Vote 7 - Office of the City Manager	1 281	1 103	1 286	146	100	45	45.3%	1 251
Vote 8 - Safety & Security	367 879	258 298	273 398	10 890	13 702	(2 813)	-20.5%	273 046
Vote 9 - Spatial Planning & Environment	105 564	141 722	168 027	3 345	8 831	(5 485)	-62.1%	128 584
Vote 10 - Transport	776 446	2 191 855	2 279 172	23 548	52 991	(29 443)	-55.6%	808 595
Vote 11 - Urban Management	48 608	46 729	65 399	156	1 430	(1 274)	-89.1%	54 448
Vote 12 - Water & Waste	2 668 524	3 043 384	3 296 712	89 700	186 427	(96 727)	-51.9%	2 811 269
Vote 13 - Cape Town International Convention Centre	20 657	11 172	13 739	176	2 290	(2 114)	-92.3%	13 739
Vote 14 - Cape Town Stadium	–	–	–	–	–	–	-	–
Total Capital Expenditure	**6 549 131**	**8 325 939**	**8 842 421**	**256 545**	**443 729**	**(187 185)**	**-42.2%**	**6 739 299**
Capital Expenditure - Functional Classification								
Governance and administration	**996 767**	**893 761**	**998 263**	**22 684**	**33 943**	**(11 259)**	**-33.2%**	**981 842**
Executive and council	14 904	5 052	10 814	39	1	38	3793.8%	10 779
Finance and administration	981 766	888 469	987 209	22 645	33 942	(11 297)	-33.3%	970 823
Internal audit	98	240	240	–	–	–	-	240
Community and public safety	**1 446 713**	**1 211 834**	**1 250 019**	**69 748**	**70 214**	**(466)**	**-0.7%**	**1 230 119**
Community and social services	87 604	74 151	86 086	3 925	1 382	2 543	184.0%	86 086
Sport and recreation	300 069	98 585	103 380	1 020	500	520	104.0%	94 978
Public safety	264 183	154 854	169 009	1 175	1 976	(801)	-40.5%	169 007
Housing	737 971	827 201	835 682	61 601	63 290	(1 689)	-2.7%	824 186
Health	56 885	57 042	55 861	2 026	3 066	(1 039)	-33.9%	55 861
Economic and environmental services	**918 709**	**2 367 117**	**2 492 400**	**26 961**	**63 122**	**(36 161)**	**-57.3%**	**973 068**
Planning and development	77 284	89 433	109 727	728	1 960	(1 232)	-62.9%	85 122
Road transport	777 047	2 190 255	2 276 888	23 526	52 891	(29 365)	-55.5%	806 510
Environmental protection	64 377	87 428	105 785	2 707	8 271	(5 563)	-67.3%	81 435
Trading services	**3 154 273**	**3 831 805**	**4 077 374**	**136 778**	**274 160**	**(137 382)**	**-50.1%**	**3 529 905**
Energy sources	734 756	1 012 157	1 043 854	48 326	90 783	(42 457)	-46.8%	973 800
Water management	1 109 478	966 786	1 066 660	39 249	76 790	(37 541)	-48.9%	1 061 660
Waste water management	969 082	1 350 020	1 412 061	41 628	42 524	(897)	-2.1%	1 012 628
Waste management	340 956	502 843	554 799	7 576	64 063	(56 487)	-88.2%	481 818
Other	**32 669**	**21 422**	**24 365**	**373**	**2 290**	**(1 917)**	**-83.7%**	**24 365**
Total Capital Expenditure - Functional Classification	**6 549 131**	**8 325 939**	**8 842 421**	**256 545**	**443 729**	**(187 185)**	**-42.2%**	**6 739 299**
Funded by:								
National Government	1 602 827	3 050 778	3 050 778	100 238	111 444	(11 206)	-10.1%	1 638 893
Provincial Government	13 195	15 866	15 866	1 440	200	1 240	620.0%	15 866
District Municipality	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	59 979	72 198	72 198	7 397	15 386	(7 989)	-51.9%	71 642
Transfers recognised - capital	**1 676 001**	**3 138 842**	**3 138 842**	**109 076**	**127 030**	**(17 954)**	**-14.1%**	**1 726 402**
Borrowing	(1 281)	2 500 000	2 500 000	66 006	137 172	(71 166)	-51.9%	2 031 968
Internally generated funds	4 874 410	2 687 097	3 203 579	81 462	179 527	(98 064)	-54.6%	2 980 929
Total Capital Funding	**6 549 131**	**8 325 939**	**8 842 421**	**256 545**	**443 729**	**(187 185)**	**-42.2%**	**6 739 299**

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description R thousands	2020/21	Budget Year 2021/22			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	220 525	134 904	134 904	184 704	134 904
Call investment deposits	10 811 662	6 693 257	9 458 231	10 800 791	9 458 231
Consumer debtors	5 256 966	7 940 433	7 940 433	4 886 157	7 940 433
Other debtors	1 317 385	1 637 002	1 637 002	2 570 087	1 637 002
Current portion of long-term receivables	11 734	9 023	9 023	11 380	9 023
Inventory	469 157	472 375	472 375	492 549	472 375
Total current assets	**18 087 429**	**16 886 995**	**19 651 969**	**18 945 667**	**19 651 969**
Non current assets					
Long-term receivables	172 200	168 891	168 891	170 861	168 891
Investments	6 573 136	6 240 856	6 685 279	8 146 216	6 685 279
Investment property	582 962	577 820	577 820	582 962	577 820
Investments in Associate	–	–	–	–	–
Property, plant and equipment	53 215 994	59 205 472	59 764 258	52 854 023	59 764 258
Biological	–	–	–	–	–
Intangible	697 380	524 765	483 205	697 380	483 205
Other non-current assets	215 511	350 339	349 595	193 481	349 595
Total non current assets	**61 457 183**	**67 068 144**	**68 029 049**	**62 644 921**	**68 029 049**
TOTAL ASSETS	**79 544 612**	**83 955 139**	**87 681 018**	**81 590 589**	**87 681 018**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	440 239	1 565 429	1 565 429	440 239	1 565 429
Consumer deposits	462 099	481 759	481 759	462 168	481 759
Trade and other payables	7 473 538	7 530 256	7 563 115	6 319 647	7 563 115
Provisions	1 572 671	2 141 143	2 141 143	1 561 181	2 141 143
Total current liabilities	**9 948 547**	**11 718 587**	**11 751 446**	**8 783 235**	**11 751 446**
Non current liabilities					
Borrowing	6 547 823	7 589 127	7 589 127	6 586 931	7 589 127
Provisions	7 114 648	7 898 050	7 898 050	7 114 512	7 898 050
Total non current liabilities	**13 662 471**	**15 487 177**	**15 487 177**	**13 701 442**	**15 487 177**
TOTAL LIABILITIES	**23 611 017**	**27 205 764**	**27 238 623**	**22 484 677**	**27 238 623**
NET ASSETS	**55 933 594**	**56 749 375**	**60 442 395**	**59 105 911**	**60 442 395**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	49 157 635	51 066 741	54 301 975	52 329 470	54 301 975
Reserves	6 775 959	5 682 634	6 140 420	6 776 442	6 140 420
TOTAL COMMUNITY WEALTH/EQUITY	**55 933 594**	**56 749 375**	**60 442 395**	**59 105 911**	**60 442 395**

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2020/21	Budget Year 2021/22						
R thousands	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	10 005 031	10 535 297	10 535 297	1 835 238	1 679 122	156 116	9.3%	10 535 297
Service charges	21 101 782	21 618 057	21 618 057	3 778 423	3 622 476	155 946	4.3%	21 618 057
Other revenue	2 790 475	4 083 382	4 083 382	1 633 807	1 193 854	439 953	36.9%	4 083 382
Transfers and Subsidies - Operational	5 846 979	5 650 364	5 694 463	1 644 822	1 520 595	124 227	8.2%	5 694 463
Transfers and Subsidies - Capital	1 616 702	3 200 628	3 272 826	1 032 862	1 128 247	(95 385)	-8.5%	3 272 826
Interest	1 308 676	855 344	855 344	168 131	140 115	28 016	20.0%	855 344
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(35 638 449)	(39 151 142)	(39 163 989)	(7 932 242)	(6 896 345)	1 035 897	-15.0%	(39 163 989)
Finance charges	(731 498)	(740 582)	(702 345)	(33 081)	(33 053)	28	-0.1%	(702 345)
Transfers and Grants	–	(403 779)	(439 209)	–	–	–	-	(439 209)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**6 299 699**	**5 647 568**	**5 753 826**	**2 127 961**	**2 355 013**	**227 052**	**9.6%**	**5 753 826**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	84 028	124 139	51 942	–	–	–	-	51 942
Decrease (increase) in non-current receivables	(32 484)	122 249	122 249	–	–	–	-	122 249
Decrease (increase) in non-current investments	(840 273)	(331 962)	(332 578)	–	–	–	-	(332 578)
Payments								
Capital assets	(6 549 130)	(8 325 939)	(8 842 420)	(787 682)	(1 739 854)	(952 172)	54.7%	(8 842 420)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(7 337 859)**	**(8 411 512)**	**(9 000 808)**	**(787 682)**	**(1 739 854)**	**(952 172)**	**54.7%**	**(9 000 808)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	–	2 500 000	2 500 000	20 000	–	20 000	100.0%	2 500 000
Increase (decrease) in consumer deposits	20 354	17 110	17 110	–	–	–	-	17 110
Payments								
Repayment of borrowing	(371 494)	(371 495)	(371 495)	(50 000)	(50 000)	–	-	(371 495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(351 140)**	**2 145 615**	**2 145 615**	**(30 000)**	**(50 000)**	**(20 000)**	**40.00%**	**2 145 615**
NET INCREASE/ (DECREASE) IN CASH HELD	**(1 389 300)**	**(618 329)**	**(1 101 367)**	**1 310 279**	**565 158**			**(1 101 367)**
Cash/cash equivalents at beginning:	9 537 618	5 690 213	8 020 969	8 020 969	8 020 969			8 020 969
Cash/cash equivalents at month/year end:	8 148 318	5 071 884	6 919 602	9 331 248	8 586 128			6 919 602

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

Executive Summary

The company hosted 7 events and incurred a loss of R16.7 million for the period under review.

Table F1 Monthly Budget Statement Summary

Description	2020/21	Current Year 2021/22						
R thousands	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Investment revenue	3 927	225	225	91	38	54	143.2%	225
Transfers recognised - operational	–	–	–	–	–	–	-	–
Other own revenue	48 116	25 766	25 766	6 396	4 396	2 000	45.5%	25 766
Total Revenue (excluding capital transfers and contributions)	**52 044**	**25 991**	**25 991**	**6 487**	**4 434**	**2 054**	**46.3%**	**25 991**
Employee costs	68 682	54 470	54 470	8 762	9 256	(494)	-5.3%	54 470
Remuneration of Board Members	835	697	697	–	–	–	-	697
Depreciation and asset impairment	56 826	50 738	50 738	9 324	8 456	867	10.3%	50 738
Finance charges	–	–	–	–	–	–	-	–
Inventory consumed and bulk purchases	2 804	3 775	3 775	365	613	(249)	-40.5%	3 775
Transfers and grants	2 124	2 124	2 124	354	354	–	-	2 124
Other expenditure	67 608	83 695	83 695	10 926	13 721	(2 795)	-20.4%	83 695
Total Expenditure	**198 880**	**195 498**	**195 498**	**29 731**	**32 401**	**(2 670)**	**-8.2%**	**195 498**
Surplus/(Deficit)	**(146 836)**	**(169 507)**	**(169 507)**	**(23 244)**	**(27 967)**	**4 723**	**-16.9%**	**(169 507)**
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	**(146 836)**	**(169 507)**	**(169 507)**	**(23 244)**	**(27 967)**	**4 723**	**-16.9%**	**(169 507)**
Taxation	(41 114)	(43 779)	(43 779)	(6 508)	(3 416)	(3 092)	90.5%	(43 779)
Surplus/ (Deficit) for the year	**(105 722)**	**(125 728)**	**(125 728)**	**(16 735)**	**(24 551)**	**7 815**	**-31.8%**	**(125 728)**
Capital expenditure & funds sources								
Capital expenditure	**20 657**	**11 172**	**13 739**	**176**	**2 290**	**(2 114)**	**-92.3%**	**13 739**
Transfers recognised - capital	–	–	–	–	–	–	-	–
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	20 657	11 172	13 739	176	2 290	(2 114)	-92.3%	13 739
Total sources of capital funds	**20 657**	**11 172**	**13 739**	**176**	**2 290**	**(2 114)**	**-92.3%**	**13 739**
Financial position								
Total current assets	36 359	28 386	25 819	35 439				28 386
Total non current assets	821 661	727 764	730 330	683 696				727 764
Total current liabilities	41 378	54 979	54 979	35 303				54 979
Total non current liabilities	136	231	231	–				231
Community wealth/Equity	**816 506**	**700 939**	700 939	**683 832**				**700 939**
Cash flows								
Net cash from (used) operating	(128 176)	(121 713)	(121 713)	(27 183)	(20 183)	(7 000)	34.7%	(121 713)
Net cash from (used) investing	(20 657)	(11 172)	(13 739)	(176)	(2 290)	(2 114)	-92.3%	(13 739)
Net cash from (used) financing	–	123 000	123 000	20 000	20 500	(500)	-2.4%	123 000
Cash/cash equivalents at the year end	**22 215**	**7 227**	**4 660**	**14 856**	**15 138**	**(282)**	**-1.9%**	**158 597**

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

Description	2020/21	Current Year 2021/22						
R thousands	Provisional 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	19 179	8 398	8 398	382	1 213	(831)	-68.5%	8 398
Interest earned - external investments	3 927	225	225	91	38	54	143.2%	225
Interest earned - outstanding debtors	–	–	–	–	–	–	-	–
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	–	–	–	–	–	–	-	–
Licences and permits	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Transfers and subsidies	–	–	–	–	–	–	-	–
Other revenue	28 938	17 368	17 368	6 014	3 183	2 831	88.9%	17 368
Gains	–	–	–	–	–	-	-	–
Total Revenue (excluding capital transfers and contributions)	**52 044**	**25 991**	**25 991**	**6 487**	**4 434**	**2 054**	**46.3%**	**25 991**
Expenditure By Type								
Employee related costs	68 682	54 470	54 470	8 762	9 256	(494)	-5.3%	54 470
Remuneration of Directors	835	697	697	–	–	–		697
Debt impairment	(589)	360	360	–	60	(60)	-100.0%	360
Depreciation & asset impairment	56 826	50 738	50 738	9 324	8 456	867	10.3%	50 738
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases - electricity	–	–	–	–	–	–	-	–
Inventory consumed	2 804	3 775	3 775	365	613	(249)	-40.5%	3 775
Contracted services	27 214	33 218	33 218	3 576	5 520	(1 945)	-35.2%	33 218
Transfers and subsidies	2 124	2 124	2 124	354	354	–	-	2 124
Other expenditure	40 928	50 117	50 117	7 349	8 140	(791)	-9.7%	50 117
Losses	56	–	–	1	–	1	100.0%	–
Total Expenditure	**198 880**	**195 498**	**195 498**	**29 731**	**32 401**	**(2 670)**	**-8.2%**	**195 498**
Surplus/(Deficit)	**(146 836)**	**(169 507)**	**(169 507)**	**(23 244)**	**(27 967)**	**4 723**	**-16.9%**	**(169 507)**
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	(146 836)	(169 507)	(169 507)	(23 244)	(27 967)	4 723	-16.9%	(169 507)
Taxation	(41 114)	(43 779)	(43 779)	(6 508)	(3 416)	(3 092)	90.5%	(43 779)
Surplus/(Deficit) for the year	**(105 722)**	**(125 728)**	**(125 728)**	**(16 735)**	**(24 551)**	**7 815**		**(125 728)**

Table F3 Monthly Budget Statement – Capital expenditure

Description R thousands	2020/21 Provisional Outcome	Current Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class								
Other assets	**15 088**	**6 950**	**7 152**	**114**	**1 192**	**(1 078)**	**-90.5%**	**7 152**
Operational Buildings	15 088	6 950	7 152	114	1 192	(1 078)	-90.5%	7 152
Municipal Offices	15 088	6 950	7 152	114	1 192	(1 078)	-90.5%	7 152
Computer Equipment	**5 410**	**3 600**	**5 965**	**62**	**994**	**(932)**	**-93.8%**	**5 965**
Computer Equipment	5 410	3 600	5 965	62	994	(932)	-93.8%	5 965
Furniture and Office Equipment	**160**	**600**	**600**	**–**	**100**	**(100)**	**-100.0%**	**600**
Furniture and Office Equipment	160	600	600	–	100	(100)	-100.0%	600
Machinery and Equipment	**–**	**22**	**22**	**–**	**4**	**(4)**	**-100.0%**	**22**
Machinery and Equipment	–	22	22	–	4	(4)	-100.0%	22
Total Capital Expenditure	**20 657**	**11 172**	**13 739**	**176**	**2 290**	**(2 114)**	**-92.3%**	**13 739**
Funded by:								
National Government	–	–	–	–	–	–	-	–
Provincial Government	–	–	–	–	–	–	-	–
Parent Municipality	–	–	–	–	–	–	-	–
District Municipality	–	–	–	–	–	–	-	–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	20 657	11 172	13 739	176	2 290	(2 114)	-92.3%	13 739
Total Capital Funding	**20 657**	**11 172**	**13 739**	**176**	**2 290**	**(2 114)**	**-92.3%**	**13 739**

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2020/21	Current Year 2021/22			
R thousands	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	4 915	–	–	8 427	–
Call investment deposits	17 301	7 227	4 660	6 429	7 227
Consumer debtors	–	–	–	–	–
Other debtors	9 927	17 252	17 252	16 753	17 252
Current portion of long-term receivables	2 124	2 124	2 124	1 770	2 124
Inventory	2 092	1 783	1 783	2 060	1 783
Total current assets	**36 359**	**28 386**	**25 819**	**35 439**	**28 386**
Non current assets					
Long-term receivables	170 803	168 679	168 679	170 803	168 679
Investments	–	-	-	–	-
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	445 627	252 728	255 295	329 692	252 728
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	205 231	306 356	306 356	183 201	306 356
Total non current assets	**821 661**	**727 764**	**730 330**	**683 696**	**727 764**
TOTAL ASSETS	**858 020**	**756 149**	**756 149**	**719 135**	**756 149**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	22 147	25 935	25 935	18 079	25 935
Trade and other payables	19 231	29 044	29 044	17 224	29 044
Provisions	–	–	–	–	–
Total current liabilities	**41 378**	**54 979**	**54 979**	**35 303**	**54 979**
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	136	231	231	–	231
Total non current liabilities	**136**	**231**	**231**	**–**	**231**
TOTAL LIABILITIES	**41 514**	**55 210**	**55 210**	**35 303**	**55 210**
NET ASSETS	**816 506**	**700 939**	**700 939**	**683 832**	**700 939**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(460 921)	(735 489)	(735 489)	(613 595)	(735 489)
Reserves	1 277 428	1 436 428	1 436 428	1 297 428	1 436 428
TOTAL COMMUNITY WEALTH/EQUITY	**816 506**	**700 939**	**700 939**	**683 832**	**700 939**

Table F5 Monthly Budget Statement – Cash Flow

Description R thousands	2020/21 Provisional Outcome	Current Year 2021/22 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	39 266	25 766	25 766	6 396	4 396	2 000	45.5%	25 766
Transfers and Subsidies - Operational	–	–	–	–	–	–	-	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	3 927	225	225	91	38	54	143.2%	225
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(171 369)	(147 704)	(147 704)	(33 671)	(24 617)	9 053	36.8%	(147 704)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(128 176)**	**(121 713)**	**(121 713)**	**(27 183)**	**(20 183)**	**(7 000)**	**34.7%**	**(121 713)**
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	(20 657)	(11 172)	(13 739)	(176)	(2 290)	(2 114)	-92.3%	(13 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(20 657)**	**(11 172)**	**(13 739)**	**(176)**	**(2 290)**	**(2 114)**	**-92.3%**	**(13 739)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	–	123 000	123 000	20 000	20 500	(500)	-2.4%	123 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	-	–
Payments								
Repayment of borrowing	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**123 000**	**123 000**	**20 000**	**20 500**	**(500)**	**-2.4%**	**123 000**
NET INCREASE/ (DECREASE) IN CASH HELD	**(148 833)**	**(9 885)**	**(12 452)**	**(7 359)**	**(1 973)**	**(5 386)**	**272.9%**	**(12 452)**
Cash/cash equivalents at the beginnig of year	171 049	17 112	17 112	22 215	17 112	5 103	29.8%	171 049
Cash/cash equivalents at the end of year	22 215	7 227	4 660	14 856	15 138	(282)	-1.9%	158 597

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	54	The variance is due to higher cash resources invested over the period.	None required; budget will be achieved by year-end.
Other revenue	2 831	The variance is due to additional revenue earned from parking, food and beverage as well as cost recovery revenue from hosting the Vaccination Centre.	None required; budget will be achieved by year-end.
Rental of facilities and equipment	(831)	The variance is due to lower rental income received as a result of fewer events being hosted due to COVID-19 Regulations and the closure of CTICC 1.	None required; budget will be achieved by year-end.
Expenditure items			
Employee related costs	(494)	The variance relates to vacancies and savings achieved to date.	None required; budget will be achieved by year-end.
Other materials	(249)	The variance is due to lower costs incurred as a result of fewer events being hosted due to COVID-19 Regulations and the closure of CTICC 1.	None required; budget will be achieved by year-end.
Contracted services	(1 945)	The variance is due to lower costs incurred as a result of fewer events being hosted due to COVID-19 Regulations and the closure of CTICC 1.	None required; budget will be achieved by year-end.
Other expenditure	(791)	The variance is due to lower costs incurred as a result of fewer events being hosted due to COVID-19 Regulations and the closure of CTICC 1.	None required; budget will be achieved by year-end.
Cash flow items			
Interest	54	The variance is due to higher cash resources invested over the period.	None required; budget will be achieved by year-end.
Other revenue	2 000	The variance is due to additional revenue earned from parking, food and beverage as well as cost recovery revenue from hosting the Vaccination Centre.	None required; budget will be achieved by year-end.
Suppliers and employees	(9 053)	The variance is due to the settlement of creditors outstanding at the end of 2021 financial year in the current year.	None required; budget will be achieved by year-end.
Capital assets	2 114	The variance is due to misalignment of the cash flow and actual expenditure to date.	None required; budget will be achieved by year-end.
Capital Expenditure items			
Computer Equipment	932	The variance is due to misalignment of the cash flow and actual expenditure to date.	Budget and actual to be aligned in the January 2022 adjustments budget.
Furniture and Office Equipment	100	The variance is due to misalignment of the cash flow and actual expenditure to date.	Budget and actual to be aligned in the January 2022 adjustments budget.
Machinery and Equipment	4	The variance is due to misalignment of the cash flow and actual expenditure to date.	Budget and actual to be aligned in the January 2022 adjustments budget.
Municipal Offices	1 078	The variance is due to misalignment of the cash flow and actual expenditure to date.	Budget and actual to be aligned in the January 2022 adjustments budget.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2020/21	Current Year 2021/22			
		Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	28.6%	26.0%	26.0%	31.4%	26.0%
Borrowed funding of 'own' 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	5.1%	7.9%	7.9%	5.2%	7.9%
Liquidity						
Current Ratio	Current assets/current liabilities	87.9%	51.6%	47.0%	100.4%	51.6%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	87.9%	51.6%	47.0%	100.4%	51.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	53.7%	13.1%	8.5%	42.1%	13.1%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	351.3%	723.5%	723.5%	2918.4%	723.5%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	132.0%	209.6%	209.6%	135.1%	209.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	109.2%	195.2%	195.2%	143.7%	195.2%

Table SF3 Entity Aged debtors

Detail R thousands	Current Year 2021/22										
	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
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	362	851	–	–	677	–	–	–	1 890	677	677
Total By Income Source	**362**	**851**	**–**	**–**	**677**	**–**	**–**	**–**	**1 890**	**677**	**677**
2020/21 - totals only											
Debtors Age Analysis By Customer Group	–	–	–	–	–	–	–	–	–	–	
Organs of State	–	–	–	–	–	–	–	–	–	–	
Commercial	–	–	–	–	–	–	–	–	–	–	
Households	–	–	–	–	–	–		–	–	–	
Other	**362**	**851**	**–**	**–**	**677**	**–**	**–**	**–**	**1 890**	**677**	

Table SF4 Entity Aged creditors

Detail R thousands	Current Year 2021/22								
	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	3 654	–	–	–	–	–	–	–	3 654
Auditor General	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total By Customer Type	**3 654**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 654**

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Cash	-	249			31	279
ABSA Bank - Current - 4072900553	-	177	–	–	(143)	34
ABSA Bank - Exh Serv - Current - 4072900731	-	7	–	–	(0)	7
Nedbank - Call Deposit - 03/7881544007/000105	3.4	0	0	–	–	0
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	4.126	2 140	11	(1 000)	–	1 151
Investec Bank - (462097) 1008645	4.188	2 508	10	(1 000)	–	1 518
Nedgroup Money Market - (800167964) - 8319631	4.326	1 193	7	–	–	1 199
ABSA Bank - CTICC Money Market - 9316676360	4.21	2 263	11	(1 000)	–	1 273
Nedgroup Corp Money Market - (800167964) 8292731	4.294	2 110	9	(1 000)	–	1 119
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	3.3	168	0	–	–	169
Nedbank - CTICC Main Current - 1151569623	-	300	–	–	303	602
Nedbank - CTICC Merchant Services - 11515696658	-	162	–	–	16	177
Nedbank - CTICC Payroll - 1151569666	-	49	–	–	52	102
Nedbank - CTICC East - 1151569674	-	3	–	(0)	–	3
Nedbank - CTICC E-Commerce - 1151569682	-	0	–	(0)	–	0
Nedbank - CTICC Daily Call Deposit Account - 037232511442	3.25	2 869	4	–	4 350	7 223
Total investments		**14 197**	**51**	**(4 000)**	**4 608**	**14 856**

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2020/21	Current Year 2021/22						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	835	697	697	–	–	–	-	697
Sub Total - Board Members of Entities	**835**	**697**	**697**	**–**	**–**	**–**	**-**	**697**
% increase		**-16.5%**	**-16.5%**					**-16.5%**
Senior Managers of Entities								
Basic Salaries and Wages	9 760	7 486	7 486	1 248	1 248	–	-	7 486
Sub Total - Senior Managers of Entities	**9 760**	**7 486**	**7 486**	**1 248**	**1 248**	**–**	**-**	**7 486**
% increase		**-23.3%**	**-23.3%**					**-23.3%**
Other Staff of Entities								
Basic Salaries and Wages	58 922	46 983	46 983	7 515	8 008	(494)	-6.2%	46 983
Sub Total - Other Staff of Entities	**58 922**	**46 983**	**46 983**	**7 515**	**8 008**	**(494)**	**-6.2%**	**46 983**
% increase		**-20.3%**	**-20.3%**					**-20.3%**
Total Municipal Entities remuneration	**69 517**	**55 167**	**55 167**	**8 762**	**9 256**	**(494)**	**-5.3%**	**55 167**
Unpaid salary, allowances & benefits in arrears:	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source															
Rental of facilities and equipment	211	172	1 129	2 208	604	78	99	87	2 242	(21)	279	1 310	8 398	96 698	102 799
Interest earned - external investments	56	35	19	19	19	19	19	19	19	19	19	(35)	225	233	271
Other revenue	3 350	2 664	(108)	2 414	1 704	1 228	1 239	1 302	2 686	1 270	1 205	(1 584)	17 368	106 620	113 259
Cash Receipts by Source	**3 617**	**2 870**	**1 040**	**4 640**	**2 326**	**1 325**	**1 356**	**1 408**	**4 947**	**1 268**	**1 503**	**(309)**	**25 991**	**203 551**	**216 329**
Other Cash Flows by Source															
Borrowing long term/refinancing	10 000	10 000	10 250	10 250	10 250	10 250	10 250	10 250	10 250	10 250	10 250	10 750	123 000	41 000	–
Total Cash Receipts by Source	**13 617**	**12 870**	**11 290**	**14 890**	**12 576**	**11 575**	**11 606**	**11 658**	**15 197**	**11 518**	**11 753**	**10 441**	**148 991**	**244 551**	**216 329**
Cash Payments by Type															
Employee related costs	4 621	4 142	4 721	4 576	4 559	4 215	4 246	4 586	4 607	4 565	4 564	5 069	54 470	60 165	64 315
Remuneration of councillors	–	–	189	–	–	196	–	–	156	–	–	156	697	732	776
Contracted services	1 925	1 651	2 734	2 813	2 799	2 734	2 727	2 781	2 815	2 727	2 781	4 733	33 218	42 434	44 986
Transfers and grants - other	177	177	177	177	177	177	177	177	177	177	177	177	2 124	2 124	2 124
Other expenditure	8 036	9 003	8 621	9 521	8 780	8 563	8 456	8 486	9 435	8 372	8 749	8 969	104 990	132 222	138 263
Cash Payments by Type	**14 758**	**14 973**	**16 442**	**17 087**	**16 315**	**15 884**	**15 606**	**16 030**	**17 190**	**15 840**	**16 271**	**19 103**	**195 498**	**237 676**	**250 464**
Other Cash Flows/Payments by Type															
Capital assets	–	(176)	(1 145)	(1 145)	(1 145)	(1 145)	(1 145)	(1 145)	(1 145)	(1 145)	(1 145)	(3 259)	(13 739)	(20 472)	(25 737)
Other Cash Flows/Payments	6 877	(2 586)	(2 271)	(2 916)	(2 144)	(1 714)	(1 435)	(1 859)	(3 020)	(1 669)	(2 100)	(5 480)	(20 317)	(4 383)	1 244
Total Cash Payments by Type	**21 635**	**12 211**	**13 026**	**13 026**	**13 026**	**13 026**	**13 026**	**13 026**	**13 026**	**13 026**	**13 026**	**10 364**	**161 443**	**212 821**	**225 971**
NET INCREASE/(DECREASE) IN CASH HELD	**(8 018)**	**659**	**(1 736)**	**1 864**	**(450)**	**(1 451)**	**(1 420)**	**(1 368)**	**2 171**	**(1 507)**	**(1 273)**	**77**	**(12 452)**	**31 730**	**(9 641)**
Cash/cash equivalents at the month/year begin:	22 215	14 197	14 856	13 120	14 985	14 535	13 084	11 664	10 296	12 467	10 960	9 686	22 215	9 763	41 493
Cash/cash equivalents at the month/year end:	14 197	14 856	13 120	14 985	14 535	13 084	11 664	10 296	12 467	10 960	9 686	9 763	9 763	41 493	31 852

Table SF8a Entity capital expenditure on new assets by asset class

Description R thousands	2020/21	Current Year 2021/22						
	Provisional 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	**12 325**	**6 250**	**6 250**	**102**	**1 042**	**(940)**	**-90.2%**	**6 250**
Operational Buildings	12 325	6 250	6 250	102	1 042	(940)	-90.2%	6 250
Municipal Offices	*12 325*	*6 250*	*6 250*	*102*	*1 042*	*(940)*	*-90.2%*	*6 250*
Computer Equipment	**4 112**	**1 800**	**4 165**	**62**	**694**	**(632)**	**-91.1%**	**4 165**
Computer Equipment	4 112	1 800	4 165	62	694	(632)	-91.1%	4 165
Furniture and Office Equipment	**160**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
Furniture and Office Equipment	160	–	–	–	–	–	-	–
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
Machinery and Equipment	–	–	–	–	–	–	-	–
Total Capital Expenditure on new assets	**16 597**	**8 050**	**10 415**	**164**	**1 736**	**(1 572)**	**-90.6%**	**10 415**

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

Description R thousands	2020/21	Current Year 2021/22						
	Provisional 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	**2 763**	**700**	**902**	**12**	**150**	**(138)**	**-91.9%**	**902**
Operational Buildings	2 763	700	902	12	150	(138)	-91.9%	902
Municipal Offices	*2 763*	*700*	*902*	*12*	*150*	*(138)*	-91.9%	*902*
Computer Equipment	**1 298**	**1 800**	**1 800**	**–**	**300**	**(300)**	**-100.0%**	**1 800**
Computer Equipment	1 298	1 800	1 800	–	300	(300)	-100.0%	1 800
Furniture and Office Equipment	**–**	**600**	**600**	**–**	**100**	**(100)**	**-100.0%**	**600**
Furniture and Office Equipment	–	600	600	–	100	(100)	-100.0%	600
Machinery and Equipment	**–**	**22**	**22**	**–**	**4**	**(4)**	**-100.0%**	**22**
Machinery and Equipment	–	22	22	–	4	(4)	-100.0%	22
Total Capital Expenditure on renewal of existing assets	**4 061**	**3 122**	**3 324**	**12**	**554**	**(542)**	**-97.8%**	**3 324**

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description R thousands	2020/21	Current Year 2021/22						
	Provisional 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	**10 560**	**10 278**	**10 278**	**1 144**	**1 713**	**(569)**	**-33.2%**	**10 278**
Operational Buildings	10 560	10 278	10 278	1 144	1 713	(569)	-33.2%	10 278
Municipal Offices	*10 560*	*10 278*	*10 278*	*1 144*	*1 713*	*(569)*	*-33.2%*	*10 278*
Total Repairs and Maintenance Expenditure	**10 560**	**10 278**	**10 278**	**1 144**	**1 713**	**(569)**	**-33.2%**	**10 278**

Table SF8d Entity depreciation by asset class

Description R thousands	2020/21	Current Year 2021/22						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Other assets	**56 826**	**50 738**	**50 738**	**9 324**	**8 456**	**867**	**10.3%**	**50 738**
Operational Buildings	56 826	50 738	50 738	9 324	8 456	867	**10.3%**	50 738
Municipal Offices	*56 826*	*50 738*	*50 738*	*9 324*	*8 456*	*867*	*10.3%*	*50 738*
						–		
Total Depreciation	**56 826**	**50 738**	**50 738**	**9 324**	**8 456**	**867**	**10.3%**	**50 738**

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

Table F1 Monthly Budget Statement Summary

Description	2020/21	Current Year 2021/22						
R thousands	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Investment revenue	–	–	–	–	–	-	-	–
Transfers recognised - operational	65 237	60 484	60 484	–	14 407	(14 407)	-100.0%	60 484
Other own revenue	11 816	42 603	42 603	12 122	1 099	11 023	1003.0%	42 603
Total Revenue (excluding capital transfers and contributions)	**77 053**	**103 087**	**103 087**	**12 122**	**15 506**	**(3 384)**	**-21.8%**	**103 087**
Employee costs	1 390	1 409	1 409	230	235	(5)	-1.9%	1 409
Remuneration of Board Members	348	460	460	–	–	–	-	460
Depreciation and asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Inventory consumed and bulk purchases	–	–	–	–	–	–	-	–
Transfers and grants	7 608	6 734	6 734	–	–	–	-	6 734
Other expenditure	67 707	92 474	92 474	8 532	15 271	(6 739)	-44.1%	92 474
Total Expenditure	**77 053**	**101 077**	**101 077**	**8 762**	**15 506**	**(6 743)**	**-43.5%**	**101 077**
Surplus/(Deficit)	**0**	**2 010**	**2 010**	**3 359**	**(0)**	**3 359**	**100.0%**	**2 010**
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	**0**	**2 010**	**2 010**	**3 359**	**(0)**	**3 359**	**100.0%**	**2 010**
Taxation	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**0**	**2 010**	**2 010**	**3 359**	**(0)**	**3 359**	**100.0%**	**2 010**
Financial position								
Total current assets	6 528	5 540	5 540	9 887				5 540
Total non current assets	–	–	–	–				–
Total current liabilities	4 518	3 530	3 530	4 518				3 530
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	**2 010**	**2 010**	**2 010**	**5 369**				**2 010**
Cash flows								
Net cash from (used) operating	3	(0)	(0)	–	–	–	-	(0)
Net cash from (used) investing	–	–	–	–	–	–	-	–
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**3**	**(0)**	**(0)**	**3**	**–**	**3**	**100.0%**	**(0)**

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

Description	2020/21	Current Year 2021/22						
R thousands	Provisional 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	4 060	26 972	26 972	10 122	224	9 898	4422.2%	26 972
Interest earned - external investments	–	–	–	–	–	–	-	–
Interest earned - outstanding debtors	–	–	–	–	–	–	-	–
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	–	–	–	–	–	–	-	–
Licences and permits	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Transfers and subsidies	65 237	60 484	60 484	–	14 407	(14 407)	-100.0%	60 484
Other revenue	7 756	15 631	15 631	2 000	875	1 125	128.5%	15 631
Gains	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**77 053**	**103 087**	**103 087**	**12 122**	**15 506**	**(3 384)**	**-21.8%**	**103 087**
Expenditure By Type								
Employee related costs	1 390	1 409	1 409	230	235	(5)	-1.9%	1 409
Remuneration of Directors	348	460	460	–	–	–		460
Debt impairment	–	–	–	–	–	–	-	–
Depreciation & asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases - electricity	–	–	–	–	–	–	-	–
Inventory consumed	–	–	–	–	–	–		–
Contracted services	53 734	71 808	71 808	7 136	11 852	(4 716)	-39.8%	71 808
Transfers and subsidies	7 608	6 734	6 734	–	–	–		6 734
Other expenditure	13 973	20 667	20 667	1 396	3 419	(2 023)	-59.2%	20 667
Losses	–	–	–	–	–	–	-	–
Total Expenditure	**77 053**	**101 077**	**101 077**	**8 762**	**15 506**	**(6 743)**	**-43.5%**	**101 077**
Surplus/(Deficit)	**0**	**2 010**	**2 010**	**3 359**	**(0)**	**3 359**	**100.0%**	**2 010**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	-	–
Surplus/(Deficit) before taxation	**0**	**2 010**	**2 010**	**3 359**	**(0)**	**3 359**	**100.0%**	**2 010**
Taxation	–	–	–	–	–	–	-	–
Surplus/(Deficit) for the year	**0**	**2 010**	**2 010**	**3 359**	**(0)**	**3 359**		**2 010**

Table F4 Monthly Budget Statement – Financial Position

Vote Description R thousands	2020/21	Current Year 2021/22			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	3	–	–	3	–
Call investment deposits	–	–	–	–	–
Consumer debtors	–	–	–	–	–
Other debtors	4 515	3 530	3 530	7 874	3 530
Current portion of long-term receivables	2 010	2 010	2 010	2 010	2 010
Inventory	–	–	–	–	–
Total current assets	**6 528**	**5 540**	**5 540**	**9 887**	**5 540**
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	**–**	**–**	**–**	**–**	**–**
TOTAL ASSETS	**6 528**	**5 540**	**5 540**	**9 887**	**5 540**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	177	–	–	177	–
Trade and other payables	4 341	3 530	3 530	4 341	3 530
Provisions	–	–	–	–	–
Total current liabilities	**4 518**	**3 530**	**3 530**	**4 518**	**3 530**
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**4 518**	**3 530**	**3 530**	**4 518**	**3 530**
NET ASSETS	**2 010**	**2 010**	**2 010**	**5 369**	**2 010**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 010	2 010	2 010	5 369	2 010
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**2 010**	**2 010**	**2 010**	**5 369**	**2 010**

Table F5 Monthly Budget Statement – Cash Flow

Description	2020/21	Current Year 2021/22						
R thousands	Provisional 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	4 146	33 859	33 859	12 122	549	11 572	2106.0%	33 859
Transfers and Subsidies - Operational	65 237	60 484	60 484	(3 359)	7 203	(10 563)	-146.6%	60 484
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	–	–	–	–	–	–	-	–
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(69 381)	(94 343)	(94 343)	(8 762)	(7 753)	1 009	13.0%	(94 343)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**3**	**(0)**	**(0)**	**–**	**–**	**–**		**(0)**
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	**3**	**(0)**	**(0)**	**–**	**–**	**–**	**-**	**(0)**
Cash/cash equivalents at the beginnig of year	–	–	–	3	–	3	100.0%	–
Cash/cash equivalents at the end of year	3	(0)	(0)	3	–	3	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	9 898	The entity hosted the British Irish Lions (BIL) Tour in July and August 2021, which generated substantial revenue. As a result of the uncertainty of COVID-19 restriction levels at the time of budget approval, the entity followed a conservative approach and excluded possible revenue from the BIL tour. Although the entity also hosted a film shoot, the main reason for the positive variance is attributable to the BIL tour.	No remedial action required at this stage.
Transfers and subsidies	(14 407)	Sufficient income was generated to cover the operational expenditure to date therefore the grant from the City was not required.	Budget and actuals will be aligned in the January 2022 adjustments budget.
Other revenue	1 125	The advertising income was budgeted for in June 2021, however, as the Naming Rights contract with DHL Express was only approved in July 2021, the income was only received in July 2021.	No remedial action required at this stage.
Expenditure items			
Employee related costs	(5)	Immaterial variance	-
Remuneration of Directors	-	-	-
Contracted services	(4 716)	Expenditure incurred was lower than anticipated, due to the changing COVID-19 lockdown restrictions as well as the timing of expenditure.	No remedial action required at this stage.
Other expenditure	(2 023)	This saving is due to the timing of expenditure.	No remedial action required at this stage.
Cash flow items			
Other revenue	11 572	The entity hosted the British Irish Lions (BIL) Tour in July and August 2021, which generated substantial revenue for the period under review. Due to the uncertainty at the time of the budget approval around the changing COVID-19 regulations, the entity followed a conservative approach and did not include the BIL tour in the current year budget. The entity also hosted a film shoot and a city sponsored event.	No remedial action required at this stage.
Transfers and Subsidies - Operational	(10 563)	Sufficient income was generated to cover the operational expenditure for July and August 2021, therefore the grant from the City was not required.	No remedial action required at this stage.
Suppliers and employees	(1 009)	Expenditure incurred is lower than anticipated, due to the changing COVID-19 lockdown restrictions as well as the timing of expenditure.	No remedial action required at this stage.

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2020/21	Current Year 2021/22						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	348	460	–	–	–	–	-	460
Sub Total - Board Members of Entities	**348**	**460**	**–**	**–**	**–**	**–**	**-**	**460**
% increase		**32.2%**						**32.2%**
Senior Managers of Entities								
Basic Salaries and Wages	1 390	1 409	–	230	235	(5)	-1.9%	1 409
Sub Total - Senior Managers of Entities	**1 390**	**1 409**	**–**	**230**	**235**	**(5)**	**-1.9%**	**1 409**
% increase		**1.3%**						**1.3%**
Other Staff of Entities								
Basic Salaries and Wages	–	–	–	–	–	–	-	–
Sub Total - Other Staff of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
% increase		**-**						**-**
Total Municipal Entities remuneration	**1 738**	**1 869**	**–**	**230**	**235**	**(5)**	**-1.9%**	**1 869**
Unpaid salary, allowances & benefits in arrears:	**–**	**–**	**–**	**–**	**–**	**–**	**0.0%**	**–**

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2021/22												Medium Term Revenue and Expenditure		
R thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Current Year 2021/22	Budget Year 2022/23	Budget Year +1 2023/24
Cash Receipts By Source															
Rental of facilities and equipment	3 815	6 306	112	112	112	112	4 092	4 092	4 092	4 092	4 092	(4 059)	26 972	74 528	77 522
Transfers and Subsidies - Operational	(1 592)	(1 767)	7 368	7 259	7 259	7 424	3 006	3 006	3 170	3 056	3 056	19 240	60 484	26 410	24 707
Other revenue	1 000	1 000	438	438	438	438	710	710	710	710	710	8 329	15 631	19 471	20 379
Cash Receipts by Source	**3 223**	**5 539**	**7 918**	**7 808**	**7 808**	**7 973**	**7 808**	**7 808**	**7 973**	**7 858**	**7 858**	**23 510**	**103 087**	**120 410**	**122 608**
Total Cash Receipts by Source	**3 223**	**5 539**	**7 918**	**7 808**	**7 808**	**7 973**	**7 808**	**7 808**	**7 973**	**7 858**	**7 858**	**23 510**	**103 087**	**120 410**	**122 608**
Cash Payments by Type															
Employee related costs	115	115	117	117	117	117	117	117	117	117	117	122	1 409	1 465	1 523
Remuneration of councillors	–	–	115	–	–	115	–	–	115	–	–	115	460	479	498
Contracted services	2 632	4 504	5 975	5 981	5 981	6 031	5 981	5 981	6 031	5 981	5 981	10 747	71 808	87 234	87 944
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	6 734	6 734	6 897	7 069
Other expenditure	476	920	1 710	1 710	1 710	1 710	1 710	1 710	1 710	1 760	1 760	3 783	20 667	22 325	23 564
Cash Payments by Type	**3 223**	**5 539**	**7 918**	**7 808**	**7 808**	**7 973**	**7 808**	**7 808**	**7 973**	**7 858**	**7 858**	**21 500**	**101 077**	**118 400**	**120 598**
Total Cash Payments by Type	**3 223**	**5 539**	**7 918**	**7 808**	**7 808**	**7 973**	**7 808**	**7 808**	**7 973**	**7 858**	**7 858**	**21 500**	**101 077**	**118 400**	**120 598**
NET INCREASE/(DECREASE) IN CASH HELD	**(0)**	**–**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**2 010**	**2 010**	**2 010**	**2 010**
Cash/cash equivalents at the month/year begin:	3	3	3	3	3	3	3	3	3	3	3	3	3	2 013	4 023
Cash/cash equivalents at the month/year end:	3	3	3	3	3	3	3	3	3	3	3	2 013	2 013	4 023	6 033

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description R thousands	2020/21	Current Year 2021/22						
	Provisional 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	**19 780**	**28 360**	**28 360**	**1 938**	**4 727**	**(2 789)**	**-59.0%**	**28 360**
Sport and Recreation Facilities	19 780	28 360	28 360	1 938	4 727	(2 789)	-59.0%	28 360
Outdoor Facilities	*19 780*	*28 360*	*28 360*	*1 938*	*4 727*	*(2 789)*	*-59.0%*	*28 360*
Total Repairs and Maintenance Expenditure	**19 780**	**28 360**	**28 360**	**1 938**	**4 727**	**(2 789)**	**-59.0%**	**28 360**

QUALITY CERTIFICATE

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

☒ the monthly budget statement

☐ quarterly report on the implementation of the budget and financial state affairs of the municipality

☐ mid-year budget and performance assessment

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

Print name **Lungelo Mbandazayo**

Municipal Manager of City of Cape Town (CPT)

Digitally signed by Lungelo Mbandazayo
Date: 2021.09.08 12:40:56 +02'00'

Signature --

Date --

CTICC

9 September 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 **August 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 September 2021______

Print name __Taubie Motlhabane____________________

Title: **Accounting Officer**

Signature ______________ Date ___9 September 2021_____

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Convention Square, 1 Lower Long Street,
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www.cticc.co.za

LESLEY DE REUCK

CEO: CAPE TOWN STADIUM

T: 021 417 0104 M: 084 627 1873

E: Lesley.dereuck@capetown.gov.za

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

FParker

Fairoza Parker

Chief Financial Officer

Lesley de Reuck

Accounting officer

Lesley de Reuck Digitally signed by Lesley de Reuck Date: 2021.09.09 08:59:57 +02'00'

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CAPE TOWN STADIUM

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

AUGUST (2022 M02)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

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	1 711 495 989	263 369 814	-12 034 326	1 962 831 477	248 951 412	40 461 421	-1 891 683	287 521 150	213 045 231	44 771 918	-1 846 264	255 970 885	-31 550 265
Finance: CM & H	2 796 826	5 690 685	-8 346 655	140 856	440 063	835 216	-1 253 107	22 172	404 172	879 720	-1 283 893	-1	-22 173
HR Business Partner: CM & H	5 991 468	14 629 125	-20 319 315	301 278	958 412	2 152 316	-3 062 523	48 205	944 228	2 277 128	-3 221 357	-1	-48 206
Library & Information Services	483 478 753	134 697 063	-7 399 575	610 776 241	71 093 134	20 259 857	-1 187 677	90 165 314	72 513 062	21 401 363	-1 194 017	92 720 408	2 555 094
Management: Community Services & Health	12 136 340	146 109 653	-157 637 540	608 453	1 119 309	22 146 343	-23 209 413	56 238	959 769	23 455 816	-24 415 585	0	-56 238
Planning & Development & PMO	39 618 404	88 666 127	-114 750 380	13 534 151	6 955 038	13 155 989	-17 247 025	2 864 002	6 021 649	13 973 942	-18 971 482	1 024 108	-1 839 893
Recreation & Parks	1 663 347 324	1 703 417 698	-990 064 382	2 376 700 640	209 518 775	227 053 122	-119 670 140	316 901 757	174 555 839	194 401 617	-87 599 140	281 358 316	-35 543 441
Social Development & ECD	282 960 594	391 996 019	-196 073 944	478 882 669	31 451 639	49 578 851	-20 107 241	60 923 249	24 229 291	46 485 087	-14 453 882	56 260 497	-4 662 752
Support Services: CM & H	11 767 194	19 861 978	-31 207 379	421 792	1 910 933	2 976 659	-4 820 140	67 452	2 211 452	3 042 927	-5 254 379	0	-67 452
Community Services & Health	**4 213 592 890**	**2 768 438 161**	**-1 537 833 496**	**5 444 197 556**	**572 398 714**	**378 619 774**	**-192 448 949**	**758 569 539**	**494 884 695**	**350 689 518**	**-158 240 001**	**687 334 213**	**-71 235 326**
Communications	62 318 706	33 546 829	-82 505 850	13 359 686	8 818 757	4 663 470	-11 943 080	1 539 147	9 083 810	4 488 115	-11 687 936	1 883 988	344 841
Corp Project Programme & Portfolio Mngmt	155 300 112	18 009 138	-51 984 193	121 325 057	14 214 182	2 560 872	-6 390 127	10 384 927	10 531 049	2 803 407	-4 689 519	8 644 937	-1 739 990
Customer Relations	84 704 738	24 041 842	-103 679 675	5 066 906	12 130 649	3 452 805	-14 352 328	1 231 126	11 913 517	4 318 495	-16 157 853	74 159	-1 156 968
Executive Committees & CS Operations	69 932 648	48 735 868	-108 762 278	9 906 237	10 091 087	7 278 836	-15 536 683	1 833 240	9 990 516	6 385 953	-16 543 464	-166 995	-2 000 234
Human Resources	313 869 690	73 746 328	-308 679 011	78 937 008	48 717 314	10 847 146	-47 444 311	12 120 149	45 218 750	12 031 421	-50 155 630	7 094 542	-5 025 607
Information & Knowledge Management	50 645 131	22 085 416	-58 343 681	14 386 867	7 708 217	3 137 896	-8 402 335	2 443 778	6 927 734	2 771 320	-8 079 607	1 619 447	-824 331
Information Systems & Technology	1 095 624 547	594 797 239	-1 476 553 769	213 868 017	162 058 144	78 194 621	-211 774 065	28 478 700	177 176 962	74 740 753	-233 985 359	17 932 355	-10 546 345
Legal Services	162 332 201	102 650 276	-253 108 508	11 873 969	24 201 058	7 384 173	-20 794 714	10 790 517	23 907 862	16 009 518	-39 344 190	573 190	-10 217 327
Management: Corporate Services	23 016 370	68 653 935	-92 563 153	-892 848	847 879	11 108 084	-12 445 615	-489 651	1 017 173	11 417 747	-12 434 920	0	489 651
Organisational Effectiveness &Innovation	46 498 224	15 482 139	-43 754 890	18 225 472	7 220 544	2 086 666	-6 647 260	2 659 951	5 180 808	2 131 382	-5 407 154	1 905 035	-754 915
Organisational Performance Management	68 755 315	17 431 392	-70 370 880	15 815 827	7 391 898	2 502 896	-8 255 072	1 639 722	7 423 453	2 422 242	-8 105 485	1 740 211	100 489
Policy & Strategy	45 652 310	16 089 853	-41 537 647	20 204 516	7 682 812	2 222 239	-7 253 098	2 651 953	6 370 991	2 371 812	-6 514 415	2 228 388	-423 565
Resilience	5 455 329	9 863 401	-15 044 007	274 722	862 852	1 314 667	-2 134 205	43 315	890 777	1 329 211	-2 219 988	0	-43 315
Corporate Services	**2 184 105 322**	**1 045 133 655**	**-2 706 887 542**	**522 351 435**	**311 945 393**	**136 754 371**	**-373 372 892**	**75 326 872**	**315 633 403**	**143 221 376**	**-415 325 522**	**43 529 257**	**-31 797 615**
Enterprise & Investment	235 280 837	41 813 716	-37 852 416	239 242 137	66 616 337	6 327 465	-6 055 912	66 887 890	59 982 095	5 091 439	-4 939 658	60 133 876	-6 754 014
Facilities Management	456 757 657	570 717 924	-692 507 641	334 967 940	56 838 812	86 898 205	-106 609 341	37 127 677	47 308 519	78 823 305	-100 185 407	25 946 416	-11 181 260
Finance: EO & AM	4 996 505	16 647 379	-21 391 776	252 107	799 397	2 642 697	-3 401 744	40 350	770 399	1 952 947	-2 723 345	0	-40 350
Fleet Management	308 559 741	143 338 080	-569 662 563	-117 764 742	38 199 471	22 874 283	-93 610 348	-32 536 594	55 893 927	20 314 107	-104 438 358	-28 230 323	4 306 271
HR Business Partner: EO & AM	4 920 173	16 699 327	-21 365 525	253 975	809 168	2 654 041	-3 421 423	41 786	409 035	1 959 532	-2 368 567	0	-41 786
Mgmt:Economic Opportunities & Asset Mngt	77 497 078	75 813 536	-112 186 154	41 124 460	3 145 585	12 205 078	-17 865 957	-2 515 295	521 837	12 425 117	-12 946 953	0	2 515 294
Project Management Office: EO & AM	4 506 455	559 181	-4 839 239	226 397	729 641	81 768	-774 748	36 661	585 904	90 379	-676 282	0	-36 661
Property Management	230 000 886	103 809 602	-10 829 015	322 981 473	27 668 500	13 750 804	-1 706 485	39 712 818	27 572 462	16 564 668	-1 818 528	42 318 603	2 605 785
Strategic Assets	85 903 005	57 568 665	-24 896 524	118 575 145	6 176 519	8 600 325	-3 410 616	11 366 228	8 611 434	7 685 079	-3 029 234	13 267 279	1 901 051
Support Services: EO & AM	5 902 588	16 613 928	-22 218 932	297 584	967 494	2 637 274	-3 555 996	48 772	945 571	1 948 782	-2 894 353	0	-48 772
Economic Opportunities & Asset Managemnt	**1 414 324 923**	**1 043 581 339**	**-1 517 749 784**	**940 156 477**	**201 950 924**	**158 671 940**	**-240 412 570**	**120 210 295**	**202 601 183**	**146 855 354**	**-236 020 686**	**113 435 851**	**-6 774 444**
Electricity Generation & Distribution	14 227 415 273	3 836 639 859	-1 227 791 061	16 836 264 072	1 869 876 502	728 545 497	-291 053 448	2 307 368 552	1 807 218 021	732 208 089	-299 112 304	2 240 313 806	-67 054 746
Management: Energy & Climate Change	5 782 450	59 278 412	-64 769 519	291 343	914 633	9 795 130	-10 663 661	46 102	725 739	9 835 142	-10 560 880	0	-46 102
Sustainable Energy Markets	54 014 714	51 972 799	-1 069 576	104 917 937	6 622 641	8 373 413	-147 588	14 848 466	5 579 477	7 902 605	-506 844	12 975 238	-1 873 229
Energy & Climate Change	**14 287 212 438**	**3 947 891 070**	**-1 293 630 156**	**16 941 473 352**	**1 877 413 776**	**746 714 041**	**-301 864 697**	**2 322 263 120**	**1 813 523 237**	**749 945 836**	**-310 180 029**	**2 253 289 043**	**-68 974 077**
Budgets	908 229 256	3 347 997 898	-65 533 063	4 190 694 091	136 724 004	555 747 341	-10 304 031	682 167 314	139 152 453	556 808 736	-9 640 647	686 320 542	4 153 228
Cape Town Stadium	114 168 746	15 790 780	0	129 959 525	15 726 540	2 528 263	0	18 254 802	11 979 822	2 643 974	0	14 623 796	-3 631 006
Expenditure	49 156 655	27 586 061	-74 135 331	2 607 385	7 769 670	4 326 806	-11 780 051	316 425	7 516 385	4 499 615	-12 016 001	-1	-316 426
Finance: Finance	4 534 309	5 328 986	-9 634 237	229 057	709 668	851 583	-1 525 377	35 874	701 641	847 606	-1 549 247	0	-35 874
Grant Funding	26 529 847	35 414 348	-32 280 582	29 663 612	4 170 842	5 585 069	-5 101 525	4 654 386	4 081 065	6 095 057	-5 487 932	4 688 190	33 804
HR Business Partner: Finance	6 682 774	6 044 339	-8 207 225	4 519 888	1 045 125	957 630	-1 287 932	714 823	722 184	961 251	-1 302 228	381 208	-333 615
Management: Finance	6 554 163	66 400 542	-72 644 428	310 276	693 815	10 857 670	-11 742 167	-190 683	603 783	10 954 434	-11 558 217	0	190 683
Revenue	589 535 604	429 726 940	-853 027 800	166 234 745	80 086 812	61 428 288	-118 018 530	23 496 569	79 126 156	68 438 623	-127 059 308	20 505 470	-2 991 099
Supply Chain Management	201 944 009	166 332 520	-361 130 433	7 146 096	29 646 361	23 520 019	-53 630 651	-464 270	25 058 846	21 789 306	-46 815 779	32 372	496 642
Support Services: Finance	2 131 720	5 988 507	-7 941 103	179 125	334 625	967 122	-1 272 939	28 807	312 618	957 216	-1 269 834	0	-28 808
Treasury Services	1 229 108 807	48 505 029	-120 209 802	1 157 404 034	251 985 367	7 708 357	-15 385 602	244 308 122	206 742 457	8 306 673	-14 273 818	200 775 312	-43 532 810
Valuations	125 434 553	20 316 506	-139 269 640	6 481 419	20 235 378	3 171 908	-20 229 681	3 177 606	20 034 894	3 581 787	-23 616 682	0	-3 177 606
Finance	**3 264 010 443**	**4 175 432 455**	**-1 744 013 644**	**5 695 429 254**	**549 128 205**	**677 650 055**	**-250 278 485**	**976 499 775**	**496 032 304**	**685 884 278**	**-254 589 694**	**927 326 888**	**-49 172 886**
Finance: HS	16 220 402	2 290 157	-17 656 813	853 746	2 580 095	352 320	-2 802 956	129 458	2 290 054	400 348	-2 690 401	0	-129 457
Housing Development	814 746 004	87 442 494	0	902 188 498	75 867 710	13 663 664	0	89 531 374	58 041 466	13 641 595	0	71 683 061	-17 848 313
HR Business Partner: HS	14 006 597	1 326 669	-14 628 797	704 469	2 280 340	199 405	-2 370 073	109 672	1 106 261	239 029	-1 345 291	0	-109 673
Human Settlements Planning	248 433 480	75 119 794	0	323 553 274	39 535 898	11 564 244	0	51 100 142	42 826 555	11 362 479	0	54 189 034	3 088 892
Informal Settlements	484 977 630	154 287 767	-65 887 644	573 377 753	32 436 072	23 791 106	-10 266 599	45 960 579	47 601 326	25 281 423	-10 788 422	62 094 327	16 133 748
Management: Human Settlements	9 305 677	80 646 106	-89 485 277	466 506	1 296 316	12 866 398	-14 049 968	112 745	1 320 300	13 119 965	-14 440 265	0	-112 745
Project Management Office: HS	7 832 890	1 102 811	-8 541 671	394 030	1 265 386	166 870	-1 372 069	60 188	1 260 433	190 744	-1 451 177	0	-60 188
Public Housing	364 118 945	541 548 129	-142 792 744	762 874 330	37 772 565	82 980 204	-22 459 300	98 293 468	44 357 283	74 508 040	-8 883 212	109 982 111	11 688 643
Support Services: HS	10 906 604	2 418 521	0	13 325 125	1 717 986	370 788	0	2 088 774	1 487 312	362 514	0	1 849 826	-238 948
Human Settlements	**1 970 548 229**	**946 182 447**	**-338 992 946**	**2 577 737 730**	**194 752 369**	**145 954 998**	**-53 320 966**	**287 386 401**	**200 290 990**	**139 106 137**	**-39 598 767**	**299 798 360**	**12 411 959**

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

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	13 908 601	1 338 810	-14 535 498	711 913	2 203 290	200 856	-2 291 235	112 912	2 282 124	248 937	-2 531 062	0	-112 912
Management: City Manager	26 851 992	45 589 638	-71 028 953	1 412 676	17 281 129	7 113 905	-23 520 381	874 653	16 831 418	7 036 769	-23 868 187	0	-874 653
Office of the Mayor	146 777 978	63 072 800	-181 260 345	28 590 433	28 235 459	10 582 958	-31 930 548	6 887 869	14 180 511	9 940 957	-15 313 952	8 807 517	1 919 648
Probity	132 905 922	36 030 720	-161 966 059	6 970 583	21 287 809	5 449 664	-25 607 985	1 129 488	20 062 278	6 071 318	-26 133 597	-1	-1 129 489
Office of the City Manager	**320 444 493**	**146 031 968**	**-428 790 856**	**37 685 604**	**69 007 688**	**23 347 383**	**-83 350 148**	**9 004 922**	**53 356 332**	**23 297 981**	**-67 846 797**	**8 807 516**	**-197 406**
Disaster Management Risk Centre	76 315 258	75 599 582	-193 365	151 721 475	10 973 556	11 736 046	0	22 709 601	12 312 210	10 874 216	-5 875	23 180 551	470 949
Events	108 040 890	53 696 230	-4 143 988	157 593 132	15 211 356	8 257 179	-405 764	23 062 771	16 464 294	6 783 049	-413 853	22 833 490	-229 282
Finance: S&S	9 512 579	865 169	-9 899 017	478 731	1 472 541	126 692	-1 595 623	3 610	1 214 741	149 263	-1 364 004	0	-3 611
Fire Services	712 935 985	424 543 331	-110 012 342	1 027 466 974	100 876 108	66 781 486	-17 529 579	150 128 016	102 067 063	64 494 169	-16 146 865	150 414 367	286 351
HR Business Partner: S&S	5 310 313	615 357	-5 658 194	267 477	880 178	90 497	-926 772	43 903	603 024	102 123	-705 147	0	-43 903
Operational Coordination	2 965 251 523	510 527 878	-24 814 864	3 450 964 537	387 290 289	74 908 322	-4 298 435	457 900 176	392 647 528	81 337 350	-4 438 450	469 546 428	11 646 252
Management: Safety & Security	113 783 679	138 021 164	-246 651 280	5 153 564	8 835 713	21 318 763	-38 338 822	-8 184 347	7 249 336	22 085 355	-29 334 691	0	8 184 346
Metropolitan Police Services	504 733 894	196 350 790	-12 867 417	688 217 266	70 374 757	31 006 085	-3 018 264	98 362 578	73 170 152	31 538 971	-1 724 540	102 984 583	4 622 005
Project Management Office: S&S	194 780	426 061	0	620 840	22 963	63 137	0	86 100	0	56 811	0	56 811	-29 289
Public Emergency Communications Centre	46 470 242	53 870 570	-97 909 132	2 431 680	7 623 131	8 301 703	-15 618 149	306 684	7 421 243	6 860 154	-14 281 397	0	-306 684
Support Services: S&S	19 402 929	3 980 908	-21 479 387	1 904 450	2 472 107	592 578	-2 986 556	78 129	2 632 405	609 292	-3 182 719	58 978	-19 150
Safety & Security	**4 561 952 072**	**1 458 497 039**	**-533 628 986**	**5 486 820 126**	**606 032 699**	**223 182 488**	**-84 717 965**	**744 497 222**	**615 781 994**	**224 890 753**	**-71 597 539**	**769 075 208**	**24 577 986**
Development Management	314 990 111	87 241 955	0	402 232 065	48 823 243	13 543 862	0	62 367 105	47 851 372	13 447 001	0	61 298 373	-1 068 732
Environmental Management	330 711 660	106 454 436	-474 614	436 691 483	42 145 766	16 728 525	-98 058	58 776 233	40 565 768	16 715 298	-5 847	57 275 219	-1 501 014
Finance: SP & E	24 379 856	2 296 169	-25 439 942	1 236 082	3 404 947	348 692	-3 534 281	219 357	1 671 828	353 478	-2 025 306	0	-219 357
HR Business Partner: SP & E	5 650 864	879 027	-6 245 916	283 975	927 903	134 127	-1 015 397	46 634	405 053	146 286	-551 340	0	-46 634
Managmnt: Spatial Planning & Environment	7 068 492	70 823 603	-77 536 359	355 737	1 162 713	11 505 491	-12 615 858	52 346	360 034	11 549 055	-11 909 089	0	-52 347
Project Management Office: SP & E	4 632 353	971 909	-5 371 275	232 987	770 570	149 248	-860 279	59 539	386 651	156 356	-543 007	0	-59 539
Support Services: SP & E	5 117 865	980 199	-5 841 164	256 900	834 061	150 512	-945 216	39 357	430 592	147 710	-578 301	0	-39 357
Urban Catalytic Investment	97 423 555	31 941 572	0	129 365 127	9 673 806	5 015 339	0	14 689 145	7 224 708	4 304 892	0	11 529 600	-3 159 545
Urban Planning & Design	78 766 245	43 318 867	0	122 085 112	11 332 829	6 801 444	0	18 134 273	11 311 044	6 184 204	0	17 495 248	-639 025
Spatial Planning & Environment	**868 741 002**	**344 907 736**	**-120 909 270**	**1 092 739 468**	**119 075 838**	**54 377 240**	**-19 069 089**	**154 383 989**	**110 207 050**	**53 004 280**	**-15 612 890**	**147 598 440**	**-6 785 549**
Finance: Transport	26 331 578	2 360 492	-14 109 664	14 582 406	2 513 457	351 431	-1 764 163	1 100 725	2 753 920	362 882	-2 468 382	648 419	-452 306
Infrastructure Implementation	1 734 981 788	101 110 528	-91 665 144	1 744 427 173	34 184 903	16 292 631	-15 133 748	35 343 786	17 912 743	15 201 390	-14 313 805	18 800 328	-16 543 459
Management: Transport	45 488 529	109 064 533	-152 265 466	2 287 595	1 669 961	16 870 698	-19 567 692	-1 027 033	1 607 361	17 650 933	-19 258 294	0	1 027 032
Network Management	186 017 172	74 368 841	0	260 386 013	13 751 479	10 769 337	0	24 520 816	17 135 037	11 183 985	0	28 319 022	3 798 206
Public Transport	1 246 591 085	180 120 006	-89 680 073	1 337 031 018	82 703 793	17 898 407	-4 590 170	96 012 030	80 886 505	19 035 969	-4 777 107	95 145 368	-866 662
Public Transport Regulations	51 140 996	47 245 312	0	98 386 308	2 304 950	6 466 531	0	8 771 480	1 811 631	6 452 827	0	8 264 458	-507 023
Roads Infrastructure & Management	1 387 309 745	292 796 986	0	1 680 106 731	115 401 894	45 287 041	0	160 688 935	141 202 319	44 664 469	0	185 866 789	25 177 854
Shared Services	171 616 121	73 585 252	-95 004 562	150 196 810	17 984 265	10 613 557	-13 662 830	14 934 992	13 947 832	10 296 551	-12 460 965	11 783 418	-3 151 574
Transport Planning	132 500 881	52 933 788	-20 501 440	164 933 230	12 358 935	7 303 115	-3 215 684	16 446 367	11 740 050	7 458 686	-3 887 059	15 311 677	-1 134 690
Transport	**4 981 977 895**	**933 585 737**	**-463 226 349**	**5 452 337 284**	**282 873 637**	**131 852 749**	**-57 934 286**	**356 792 099**	**288 997 398**	**132 307 692**	**-57 165 612**	**364 139 479**	**7 347 379**
Area Central	73 554 168	72 398 377	-121 461 289	24 491 256	6 559 555	10 160 095	-14 642 148	2 077 502	6 904 570	10 081 372	-14 651 450	2 334 492	256 990
Area East	59 793 838	59 504 483	-99 179 510	20 118 811	6 163 082	8 890 983	-12 454 785	2 599 280	5 628 490	7 912 568	-11 274 041	2 267 017	-332 262
Area North	56 923 080	62 876 964	-95 014 621	24 785 422	7 658 844	9 430 256	-12 494 870	4 594 230	6 136 247	8 945 682	-12 434 664	2 647 266	-1 946 965
Area South	60 925 913	59 922 120	-96 193 146	24 654 886	5 736 011	9 211 285	-12 992 122	1 955 175	6 392 786	8 965 269	-12 813 947	2 544 108	588 933
City Improvement Districts	301 921 467	1 579 415	0	303 500 883	50 304 479	265 629	0	50 570 108	50 265 336	251 461	0	50 516 797	-53 311
Councillor Support	274 362 341	373 020 931	-602 571 099	44 812 172	42 971 563	60 275 860	-97 556 083	5 691 340	41 000 043	60 483 622	-97 023 600	4 460 065	-1 231 275
EPWP & CDW	59 347 162	20 298 089	0	79 645 252	5 088 660	3 112 715	0	8 201 375	7 021 422	3 232 805	0	10 254 227	2 052 851
Finance: UM	7 034 473	1 433 597	-8 112 816	355 254	1 093 887	245 038	-1 299 801	39 124	1 082 534	230 067	-1 312 601	0	-39 124
HR Business Partner: UM	4 923 626	757 845	-5 433 486	247 985	758 834	117 439	-1 123 423	-247 150	559 342	128 545	-687 887	0	247 149
Management: Urban Management	11 038 558	67 451 697	-81 734 572	-3 244 317	599 835	11 011 942	-12 154 363	-542 586	538 043	11 075 737	-11 613 780	0	542 586
MURP Area Central	3 318 426	3 315 473	0	6 633 899	546 967	521 080	0	1 068 047	549 921	537 803	0	1 087 724	19 677
MURP Area East	2 623 436	3 442 807	0	6 066 242	420 257	549 216	0	969 474	485 702	549 697	0	1 035 398	65 924
MURP Area North	3 350 146	3 351 163	0	6 701 309	529 406	523 534	0	1 052 941	528 324	542 349	0	1 070 673	17 732
MURP Area South	3 716 600	3 292 843	0	7 009 442	570 736	516 911	0	1 087 647	570 473	533 865	0	1 104 338	16 691
MURP Technical Support	77 463 958	22 691 889	0	100 155 848	1 886 705	3 504 887	0	5 391 591	2 778 163	3 205 984	0	5 984 146	592 555
Project Management Office: UM	7 704 753	1 149 114	-8 464 904	388 963	1 235 768	178 164	-1 372 746	41 186	1 239 616	198 663	-1 438 278	0	-41 186
Public Participation	40 384 647	18 008 565	-56 891 883	1 501 329	3 434 933	2 694 039	-9 858 827	-3 729 856	3 342 352	2 963 991	-6 306 343	0	3 729 856
Support Services: UM	25 899 314	10 254 034	-16 767 886	19 385 462	3 860 753	1 659 313	-2 555 951	2 964 115	3 916 807	1 749 532	-2 599 509	3 066 830	102 715
Urban Management	**1 074 285 905**	**784 749 404**	**-1 191 825 212**	**667 210 098**	**139 420 277**	**122 868 387**	**-178 505 120**	**83 783 544**	**138 940 169**	**121 589 012**	**-172 156 100**	**88 373 081**	**4 589 537**
Finance: W & W	845 681	9 645 428	-10 448 329	42 781	140 947	1 557 884	-1 691 701	7 130	226 247	1 498 537	-1 724 784	0	-7 130
Management: Water & Waste	9 185 531	65 509 210	-74 218 813	475 928	1 419 672	10 693 816	-12 039 771	73 718	702 180	10 870 900	-11 573 079	0	-73 718
Project Monitoring Unit: W & W	3 695 391	10 159 526	-12 263 918	1 590 999	587 255	1 640 264	-1 963 785	263 734	467	1 577 284	-1 577 751	0	-263 735
Solid Waste Management	3 090 686 353	1 795 560 722	-777 729 721	4 108 517 353	451 743 963	288 053 797	-124 780 026	615 017 734	365 873 551	266 407 593	-111 237 865	521 043 279	-93 974 455
Support Services: W & W	14 610 248	10 304 641	-24 170 325	744 565	2 344 544	1 655 664	-3 880 722	119 485	2 200 586	1 644 413	-3 844 999	0	-119 485
Water & Sanitation Services	8 365 460 519	6 776 618 698	-2 254 541 032	12 887 538 185	1 097 370 159	951 824 196	-344 440 793	1 704 753 562	702 763 651	842 871 595	-320 789 170	1 224 846 077	-479 907 485
Water & Waste	**11 484 483 724**	**8 667 798 225**	**-3 153 372 138**	**16 998 909 811**	**1 553 606 540**	**1 255 425 622**	**-488 796 798**	**2 320 235 364**	**1 071 766 682**	**1 124 870 322**	**-450 747 648**	**1 745 889 356**	**-574 346 008**
Total	**50 625 679 336**	**26 262 229 237**	**-15 030 860 378**	**61 857 048 196**	**6 477 606 061**	**4 055 419 045**	**-2 324 071 965**	**8 208 953 142**	**5 802 015 435**	**3 895 662 541**	**-2 249 081 285**	**7 448 596 691**	**-760 356 451**