

DATE:

REPORT TO:

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**1. ITEM NUMBER**

**2. SUBJECT**

**FINANCIAL MONITORING REPORT: OCTOBER 2021**

**ONDERWERP**

**FINANSIËLE MONITERINGSVERSLAG: OKTOBER 2021**

**ISIHLOKO**

**INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYEDWARHA 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 October 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 October 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 Oktober 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

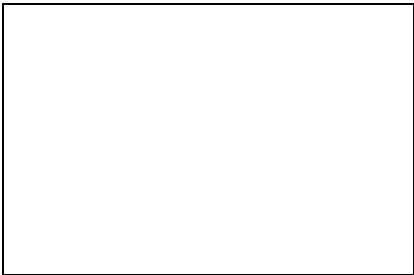
- a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 eyeDwarha 2021 ize idluliselwe kumaLungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luyakuthi lubekelwe bucala ukuze luphendule intsilelo ngokujoliswe kobonelelo loncedo lwezamayeza kwabo sele bedla umhlalaphantsi, ubonelelo ngekhetho okanye nezinye izibonelelo zoncedo kubasebenzi, apho kuxhomekeke kwezoqingqo-maxabiso ngokusemngciphekweni nemfuneko yokuba zongezwe njengoko zinjalo, ekupheleni konyaka.

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## ANNEXURES

|            |                                                                                   |
|------------|-----------------------------------------------------------------------------------|
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## FOR FURTHER DETAILS CONTACT

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

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Making progress possible. Together.

## EXECUTIVE DIRECTOR

NAME KEVIN JACOBY

COMMENT:

DATE

SIGNATURE



The ED's signature represents support for report content and confirms POPIA compliance.

## LEGAL COMPLIANCE

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

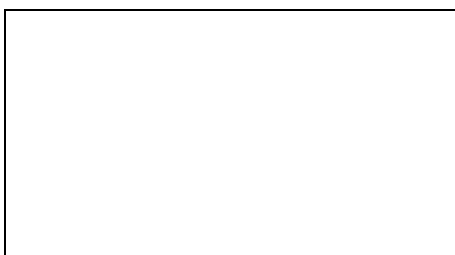
☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE



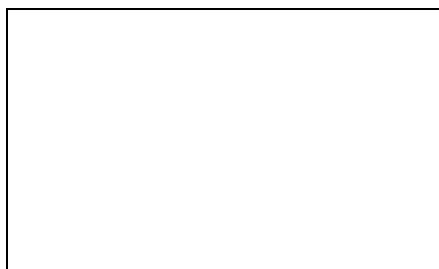
## EXECUTIVE MAYOR

NAME

COMMENT:

DATE

SIGNATURE



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CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

**ANNEXURE A**

# **FINANCIAL MONITORING REPORT**

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**OCTOBER 2021**

|                                                                                                                            |           |
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## **MUNICIPAL MANAGER QUALITY CERTIFICATION**

## **EXECUTIVE SUMMARY: CITY OF CAPE TOWN**

### **BACKGROUND**

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

### **FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 OCTOBER 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 - 30)**

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

## **IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 31 – 37)**

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

- **Table C1 (Page 31)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 32)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 33)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 34)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 35)** 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 36)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 37)** indicates the cash flow position and cash/cash equivalents.

## **IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 38 – 78)**

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

## **IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 80 – 86)**

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 87 – 96)**

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

## **IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN STADIUM (CTS) (PAGE 97 – 102)**

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

**KEY DATA: CITY OF CAPE TOWN****OPERATING BUDGET**

| Operating Budget                                                                     | Budget<br>2021/22 | YearTD budget<br>2021/22 | YearTD actual<br>2021/22 | YTD variance   | Full Year<br>Forecast |
|--------------------------------------------------------------------------------------|-------------------|--------------------------|--------------------------|----------------|-----------------------|
| Total Revenue <sup>1</sup> (R'Thousands)                                             | 47 553 699        | 16 072 203               | 16 481 336               | 409 133        | 47 844 257            |
| Total Expenditure <sup>1</sup> (R'Thousands)                                         | 48 322 260        | 14 315 430               | 14 272 730               | (42 700)       | 49 158 187            |
| <b>Surplus/(Deficit)</b><br><sup>1</sup> (excl. capital transfers and contributions) | <b>(768 561)</b>  | <b>1 756 773</b>         | <b>2 208 606</b>         | <b>451 833</b> | <b>(1 313 931)</b>    |

**CAPITAL BUDGET**

| Capital Budget                             | Budget<br>2021/22 | YearTD<br>budget<br>2021/22 | YearTD actual<br>2021/22 | YTD variance | Full Year<br>Forecast |
|--------------------------------------------|-------------------|-----------------------------|--------------------------|--------------|-----------------------|
| Total Capital Expenditure<br>(R'Thousands) | 8 828 682         | 1 587 437                   | 997 308                  | (590 129)    | 6 272 150             |

**FINANCIAL POSITION**

| Working Capital                                                                                                                 | Provisional<br>Outcome<br>2020/21 | Original<br>Budget<br>2021/22 | Adjusted<br>budget<br>2021/22 | YearTD<br>actual |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------|-------------------------------|------------------|
| <b>Cost coverage ratio<sup>3</sup></b><br>Cash and investments at period end less restricted cash/Monthly operating Expenditure | 1,8:1                             | -                             | -                             | 1,8:1            |
| <b>Liquidity</b><br>Current Ratio (Current assets/current liabilities) <sup>4</sup>                                             | 1.8                               | 1.4                           | 1.7                           | 2.5              |
| <b>Borrowing</b><br>Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) <sup>5</sup>     | 1.1%                              | 2.4%                          | 2.4%                          | 2.6%             |
| Borrowed funding of 'own' capital expenditure<br>(Borrowings/Capital expenditure excl. transfers and grants) <sup>6</sup>       | 0.0%                              | 48.3%                         | 43.9%                         | 50.0%            |
| <b>Financial Position (R'Thousands)<sup>7</sup></b><br>Total Assets                                                             | 78 680 064                        | 83 193 449                    | 86 919 328                    | 78 401 921       |
| Total Liabilities                                                                                                               | 23 564 986                        | 27 147 023                    | 27 179 882                    | 20 685 064       |
| <b>Cash Flow (R'Thousands)</b><br>Cash/cash equivalents at month/year end                                                       | 8 126 100                         | 7 517 656                     | 7 037 185                     | 8 226 942        |

- **Cost coverage ratio<sup>3</sup>**

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 1.8 and falls within the norm of 1-3 months (MFMA Circular 71).

- **Current Ratio<sup>4</sup>**

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

- **Capital Charges to Operating Expenditure<sup>5</sup>**

This ratio indicates the cost required to service the borrowing of a municipality. It assesses the borrowing or payment obligation expressed as a percentage of total operating expenditure.

The year-to date ratio of 2.6% 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<sup>6</sup>**

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 50.0%, and is budgeted at 43.9% for the 2021/22 financial year.

- **Financial Position<sup>7</sup>**

Movements on the operating- and capital budget will impact on the financial position. Underspending on the capital budget will, for instance, lead to the property, plant and equipment result being less than budget. As such the outcome and related reasons for variances in the operating- and capital budget forms a critical link in determining the variance on the financial position of a municipality. The final outcomes for the financial position will only be known once year-end transactions have been finalised.

- **Cash Flow**

Cash and cash equivalents amount to R8 227 million as at 31 October 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            | Current - 0 to 30 days | 31-60 Days | 61 days and over | TOTAL     |
|--------------------|------------------------|------------|------------------|-----------|
| <b>R Thousands</b> |                        |            |                  |           |
| Water              | 318 984                | 71 078     | 1 901 736        | 2 291 798 |
| Electricity        | 702 669                | 9 844      | 437 467          | 1 149 980 |
| Rates              | 733 426                | 155 336    | 1 486 655        | 2 375 417 |
| Sewerage           | 158 810                | 31 228     | 731 184          | 921 223   |
| Refuse             | 102 128                | 23 645     | 561 297          | 687 069   |

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period November 2020 to October 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 % <sup>s</sup> | 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                            | 99.61%                | 101.12%                               | 101.40%                                                        | 115.70%                              |
| Water                                  | 89.87%                | 94.00%                                | 94.60%                                                         | 88.58%                               |
| Sewerage                               | 91.12%                | 96.64%                                | 96.28%                                                         | 96.06%                               |
| Refuse                                 | 88.65%                | 93.93%                                | 94.83%                                                         | 93.80%                               |
| Rates                                  | 94.77%                | 97.08%                                | 97.91%                                                         | 99.04%                               |
| Other                                  | 95.85%                | 97.96%                                | 101.65%                                                        | 104.07%                              |

<sup>s</sup>12 Months Collection Ratio. Calculated in to National Treasury Circular 71.

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

| Monthly Collection Rate |              |
|-------------------------|--------------|
| Period                  | Current year |
| 12 Months               | 98.51%       |
| 6 Months                | 99.65%       |
| 3 Months                | 100.60%      |
| Monthly                 | 102.43%      |

The 12 Months Moving Average Payment Ratio for the period ended 31 October 2021 is 98.51%.

**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              | 15 800 714              | 4 514 964             |
| Employee Costs (Employee costs/Total Revenue - capital revenue) | 35.0%                       | 32.9%                   | 32.8%                   | 27.1%                 |
| Total Cost of Overtime (R'Thousands)                            | 942 386                     | 838 145                 | 836 981                 | 219 293               |

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 68.

**STAFF COMPLEMENT**

| Municipal Employees (numbers) | As at 30 June 2021 | Original Budget 2021/22 | October 2021  |
|-------------------------------|--------------------|-------------------------|---------------|
| Filled posts - Permanent      | 27 721             | 27 729                  | 27 764        |
| Filled posts - Temporary      | 1 663              | 1 941                   | 1 680         |
| Vacant posts - Permanent      | 3 088              | 2 932                   | 3 081         |
|                               | <b>32 472</b>      | <b>32 602</b>           | <b>32 525</b> |

| Municipal Councillors (numbers)   | As at 30 June 2021 | Original Budget 2021/22 | October 2021 |
|-----------------------------------|--------------------|-------------------------|--------------|
| Municipal Councillors             | 228                | 231                     | 227          |
| Municipal Councillors - Vacancies | 3                  | -                       | 4            |
|                                   | <b>231</b>         | <b>231</b>              | <b>231</b>   |

The City had 3081 vacancies as at 31 October 2021; 1570 positions were filled (698 internal, 224 external, 628 rehire), with 512 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<br>(Permanent positions) |                     | % of Posts Filled | Vacancy Rate |
|---------------------------------------------|---------------------------------------|---------------------|-------------------|--------------|
|                                             | Number of Posts                       | Value               |                   |              |
| City Manager (Office of CM)                 | 10                                    | R5 573 755          | 94.91%            | 5.09%        |
| Community Services and Health               | 223                                   | R70 557 675         | 96.44%            | 3.56%        |
| Corporate Services                          | 169                                   | R73 155 462         | 90.85%            | 9.15%        |
| Economic Opportunities and Asset Management | 88                                    | R31 125 510         | 91.62%            | 8.38%        |
| Energy & Climate Change                     | 166                                   | R51 932 915         | 94.02%            | 5.98%        |
| Finance                                     | 142                                   | R43 287 683         | 92.38%            | 7.62%        |
| Human Settlements                           | 105                                   | R31 172 031         | 90.15%            | 9.85%        |
| Safety and Security                         | 683                                   | R165 688 502        | 90.37%            | 9.63%        |
| Spatial Planning and Environment            | 77                                    | R31 104 779         | 92.15%            | 7.85%        |
| Transport                                   | 317                                   | R87 912 054         | 90.53%            | 9.47%        |
| Urban Management                            | 26                                    | R12 631 982         | 95.30%            | 4.70%        |
| Water and Waste                             | 1075                                  | R288 069 315        | 88.15%            | 11.85%       |
| <b>TOTAL</b>                                | <b>3 081</b>                          | <b>R892 211 663</b> | <b>91.55%</b>     | <b>8.45%</b> |

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

| DIRECTORATE                               | Less Than<br>6 Months | 6 to 12<br>Months | 1 to 2 Years | More Than 2<br>Years | Grand Total |
|-------------------------------------------|-----------------------|-------------------|--------------|----------------------|-------------|
| City Manager (Office of CM)               | 2                     | 6                 | 1            | 1                    | 10          |
| Community Services and Health             | 141                   | 52                | 30           | 0                    | 223         |
| Corporate Services                        | 118                   | 43                | 6            | 2                    | 169         |
| Economic Opportunities & Asset Management | 40                    | 34                | 13           | 1                    | 88          |
| Energy and Climate Change                 | 78                    | 53                | 25           | 10                   | 166         |
| Finance                                   | 57                    | 48                | 31           | 6                    | 142         |
| Human Settlements                         | 55                    | 33                | 11           | 6                    | 105         |
| Safety and Security                       | 356                   | 62                | 256          | 9                    | 683         |
| Spatial Planning and Environment          | 47                    | 12                | 12           | 6                    | 77          |
| Transport                                 | 101                   | 76                | 51           | 89                   | 317         |
| Urban Management                          | 16                    | 4                 | 6            | 0                    | 26          |
| Water and Waste                           | 410                   | 284               | 224          | 157                  | 1 075       |
| <b>Grand Total</b>                        | <b>1 421</b>          | <b>707</b>        | <b>666</b>   | <b>287</b>           | <b>3081</b> |

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

| Description                                                   | Original Budget 2021/22 | Adjusted Budget 2021/22 | YearTD actual 2021/22 | YearTD budget 2021/22 | YTD variance |
|---------------------------------------------------------------|-------------------------|-------------------------|-----------------------|-----------------------|--------------|
| <b>R'Thousands</b>                                            |                         |                         |                       |                       |              |
| Total Revenue (excluding capital transfers and contributions) | 47 509 600              | 47 553 699              | 16 481 336            | 16 072 203            | 409 133      |
| Total Expenditure                                             | 48 274 839              | 48 322 260              | 14 272 730            | 14 315 430            | (42 700)     |
| Surplus/(Deficit)                                             | (765 240)               | (768 561)               | 2 208 606             | 1 756 773             | 451 833      |

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                                                          | Budget Year 2021/22 |                   |                   |                   |                |                |                    |
|----------------------------------------------------------------------|---------------------|-------------------|-------------------|-------------------|----------------|----------------|--------------------|
|                                                                      | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                   |                     |                   |                   |                   |                |                |                    |
| <b><u>Revenue By Source</u></b>                                      |                     |                   |                   |                   |                |                |                    |
| Property rates                                                       | 10 984 132          | 10 984 132        | 3 604 044         | 3 661 377         | (57 333)       | -1.6%          | 10 983 122         |
| Service charges - electricity revenue                                | 15 734 566          | 15 734 566        | 5 768 365         | 5 726 497         | 41 868         | 0.73%          | 16 114 611         |
| Service charges - water revenue                                      | 3 556 345           | 3 556 345         | 1 081 218         | 1 052 523         | 28 695         | 2.7%           | 3 556 345          |
| Service charges - sanitation revenue                                 | 1 775 113           | 1 775 113         | 537 737           | 520 920           | 16 816         | 3.2%           | 1 775 113          |
| Service charges - refuse revenue                                     | 1 330 442           | 1 330 442         | 406 058           | 443 481           | (37 423)       | -8.4%          | 1 293 041          |
| Rental of facilities and equipment                                   | 350 647             | 350 647           | 141 581           | 116 882           | 24 698         | 21.1%          | 344 682            |
| Interest earned - external investments                               | 855 119             | 855 119           | 301 432           | 285 040           | 16 393         | 5.8%           | 855 122            |
| Interest earned - outstanding debtors                                | 449 452             | 449 452           | 134 537           | 141 948           | (7 410)        | -5.2%          | 445 846            |
| Dividends received                                                   | —                   | —                 | —                 | —                 | —              | —              | —                  |
| Fines, penalties and forfeits                                        | 1 247 015           | 1 247 015         | 562 196           | 398 998           | 163 199        | 40.9%          | 1 274 114          |
| Licences and permits                                                 | 67 110              | 67 110            | 13 377            | 15 875            | (2 497)        | -15.7%         | 65 016             |
| Agency services                                                      | 261 614             | 261 614           | 91 090            | 81 721            | 9 369          | 11.5%          | 261 614            |
| Transfers and subsidies                                              | 5 650 364           | 5 694 463         | 1 758 661         | 1 951 922         | (193 261)      | -9.9%          | 5 606 542          |
| Other revenue                                                        | 3 194 622           | 3 194 622         | 1 085 852         | 1 073 359         | 12 493         | 1.2%           | 3 214 157          |
| Gains                                                                | 2 053 058           | 2 053 058         | 995 188           | 601 662           | 393 526        | 65.4%          | 2 054 931          |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>47 509 600</b>   | <b>47 553 699</b> | <b>16 481 336</b> | <b>16 072 203</b> | <b>409 133</b> | <b>2.5%</b>    | <b>47 844 257</b>  |

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

- Fines, penalties and forfeits (R163.2 million over)**

The over-recovery is mainly due to higher traffic fine accruals as more traffic fines were issued to date, and more than planned collection of outstanding fines.

- **Transfers and subsidies (R193.3 million under)**

The variance reflects in the following directorates:

- Community Services & Health, mainly due to outstanding invoices and the misalignment of period budget provisions and actual revenue recognition.
- Human Settlements, mainly on:
  - Informal Markets Programme, due to delayed approval of the Instruction to Perform Work and delays in door-to-door surveying as a result of COVID-19 protocols.
  - Belhar/Pentech Strip project, Fisantekraal Garden Cities project and the PHP project, as a result of delays due to poor performance by the Western Cape Government (WCG) subcontractors as well as unavailability of approved beneficiaries resulting in the late start of the PHP project.
- Safety & Security, where recoveries for the LEAP project have not been processed since the start of the financial year, due to the Transfer Payment Agreement (TPA) not being finalised as the amended business plan still needs to be approved. Delays in finalisation of the K-9 grant TPA also contributed to the variance.
- Transport, mainly due to unfilled grant-funded vacancies, and outstanding invoices from the contractor on the Automated Fare Collection maintenance project.

- **Gains (R393.5 million over)**

The variance reflects mainly on Inventory Consumed: Gains Water and Price adjustments, due to misalignment of the budget provision and actual expenditure to accurately reflect water inventory as per the National Treasury (NT) requirement.

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

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

## EXPENDITURE

### Main expenditure types for 2021/22

| Description<br>R thousands      | Budget Year 2021/22 |                   |                   |                   |                 |                |                    |
|---------------------------------|---------------------|-------------------|-------------------|-------------------|-----------------|----------------|--------------------|
|                                 | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance    | YTD variance % | Full Year Forecast |
| <b>Expenditure By Type</b>      |                     |                   |                   |                   |                 |                |                    |
| Employee related costs          | 15 612 510          | 15 620 888        | 4 459 762         | 4 732 804         | (273 041)       | -5.8%          | 15 464 931         |
| Remuneration of councillors     | 179 826             | 179 826           | 55 202            | 56 025            | (823)           | -1.5%          | 179 781            |
| Debt impairment                 | 2 716 859           | 2 716 859         | 826 890           | 826 890           | -               | -              | 2 716 859          |
| Depreciation & asset impairment | 3 013 855           | 3 013 855         | 1 003 394         | 997 238           | 6 157           | 0.6%           | 2 981 583          |
| Finance charges                 | 794 747             | 794 747           | 246 907           | 244 362           | 2 545           | 1.0%           | 798 802            |
| Bulk purchases - electricity    | 11 182 400          | 11 182 400        | 3 767 540         | 3 624 916         | 142 623         | 3.9%           | 11 562 400         |
| Inventory consumed              | 3 703 850           | 3 707 116         | 1 355 757         | 1 080 467         | 275 290         | 25.5%          | 3 628 915          |
| Contracted services             | 7 960 363           | 7 959 601         | 1 558 258         | 1 789 347         | (231 089)       | -12.9%         | 8 070 409          |
| Transfers and subsidies         | 464 263             | 491 772           | 124 674           | 125 204           | (531)           | -0.4%          | 483 844            |
| Other expenditure               | 2 632 043           | 2 641 072         | 813 002           | 833 863           | (20 861)        | -2.5%          | 2 619 753          |
| Losses                          | 14 124              | 14 124            | 61 344            | 4 313             | 57 031          | 1322.2%        | 650 911            |
| <b>Total Expenditure</b>        | <b>48 274 839</b>   | <b>48 322 260</b> | <b>14 272 730</b> | <b>14 315 430</b> | <b>(42 700)</b> | <b>-0.3%</b>   | <b>49 158 187</b>  |

## Reasons for major over-/under expenditure per type

- **Employee Related Costs (R273.0 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.

- **Bulk purchases – electricity (R142.6 million over)**

The variance is largely due to the rectification of the Eskom main account for underbilling in the previous financial year. The increase in purchases as a result of the partial lifting of lockdown restrictions and the subsequent economic recovery further contributed to the over expenditure.

- **Inventory consumed (R275.3 million over)**

Over expenditure reflects against the following elements:

- Fuel (Petrol, Diesel, Fuel Oil), due to higher than planned demand for fuel as well as the increase in the fuel price.
- Inventory consumed: Reticulation Water, where a new cost element will be created to accurately reflect inventory as per NT's requirements.

- **Contracted Services (R231.1 million under)**

Under expenditure reflects against the following elements:

- Advisory Services - Project Management, mainly due to the incorrect budget allocation for expenditure relating to the Walk-in Bus project and Citizens Deployment project, which was incurred against employee-related cost.
- R&M Contracted Services Buildings, due to the slower than anticipated start of maintenance programmes as well as savings realised as a result of changes to the implementation of the maintenance contract for the repair of plumbing and installation of water management devices at domestic properties occupied by indigent households.
- Sludge removal, due to outstanding invoices.
- Haulage, as the amount of waste being hauled from transfer stations and drop-off sites to landfill sites is lower than anticipated to date.
- R&M Contracted Services electrical, where the period budget provision was based on the previous financial year's periodic expenditure, although, similar expenditure trends were not experienced to date.
- Sewerage Services, due to outstanding invoices as well as misalignment of the budget and actual expenditure.
- Refuse Removal, where contractors are utilised to a lesser extent in the in-sourced areas as vehicle breakdowns are fewer than anticipated to date.
- Litter Picking and Street Cleaning, as the amount of waste being removed from informal settlements is consumption driven and is currently lower than anticipated.

- **Losses (R57.0 million over)**

The variance reflects on Inventory consumed (Water) - Various, due to the new cost element(s) created to reflect inventory as per National Treasury requirement.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 52.

### Expenditure per vote (directorate)

| Vote Description<br>R thousands                   | Budget Year 2021/22 |                   |                   |                   |                 |                |                    |
|---------------------------------------------------|---------------------|-------------------|-------------------|-------------------|-----------------|----------------|--------------------|
|                                                   | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance    | YTD variance % | Full Year Forecast |
| <b>Expenditure by Vote</b>                        |                     |                   |                   |                   |                 |                |                    |
| Vote 1 - Community Services & Health              | 4 203 855           | 4 203 870         | 1 129 839         | 1 222 082         | (92 244)        | -7.5%          | 4 203 870          |
| Vote 2 - Corporate Services                       | 2 270 723           | 2 270 735         | 628 627           | 651 123           | (22 496)        | -3.5%          | 2 260 686          |
| Vote 3 - Economic Opportunities & Asset Managemnt | 1 499 132           | 1 508 519         | 420 824           | 451 498           | (30 674)        | -6.8%          | 1 508 902          |
| Vote 4 - Energy & Climate Change                  | 13 841 423          | 13 841 423        | 4 555 189         | 4 460 740         | 94 449          | 2.1%           | 14 112 223         |
| Vote 5 - Finance                                  | 3 222 505           | 3 222 505         | 1 012 180         | 1 037 427         | (25 247)        | -2.4%          | 3 222 505          |
| Vote 6 - Human Settlements                        | 1 543 675           | 1 569 989         | 342 217           | 348 374           | (6 157)         | -1.8%          | 1 569 989          |
| Vote 7 - Office of the City Manager               | 320 619             | 320 619           | 128 952           | 117 974           | 10 978          | 9.3%           | 320 619            |
| Vote 8 - Safety & Security                        | 4 611 047           | 4 611 046         | 1 179 390         | 1 194 449         | (15 058)        | -1.3%          | 4 611 046          |
| Vote 9 - Spatial Planning & Environment           | 861 959             | 865 289           | 227 816           | 249 895           | (22 079)        | -8.8%          | 865 289            |
| Vote 10 - Transport                               | 3 673 960           | 3 680 679         | 903 110           | 891 135           | 11 975          | 1.3%           | 3 680 679          |
| Vote 11 - Urban Management                        | 1 080 086           | 1 081 732         | 306 937           | 301 343           | 5 594           | 1.9%           | 1 081 732          |
| Vote 12 - Water & Waste                           | 11 145 854          | 11 145 853        | 3 437 650         | 3 389 391         | 48 259          | 1.4%           | 11 720 646         |
| <b>Total Expenditure by Vote</b>                  | <b>48 274 839</b>   | <b>48 322 260</b> | <b>14 272 730</b> | <b>14 315 430</b> | <b>(42 700)</b> | <b>-0.3%</b>   | <b>49 158 187</b>  |

### 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.

- Energy & Climate Change (R94.4 million over)**

Over expenditure reflects against the following categories:

- Bulk Purchases, due to:
  - Rectification of the Eskom main account for underbilling in the previous financial year; and
  - An increase in purchases due to the partial lifting of lockdown restrictions and the subsequent economic recovery. This is in line with the over-recovery in revenue.

The over expenditure on Bulk Purchases will be rectified by the expected over-recovery of sales in future months. An adjustment will be made in the January 2022 adjustments budget.

- Office of the City Manager (R10.9 million over)**

Over expenditure reflects against the following categories:

- Contracted Services - Event Promoters, due to expenditure relating to mayoral projects/events being higher than planned to date.
- Transfers and Subsidies, mainly on Relief and Charitable contributions, due to assistance provided being slightly more than planned.

Overall over expenditure is mainly due to incorrect budget allocation, which will be addressed in the mid-year review and performance assessment process.

- **Transport (R11.9 million over)**

Over expenditure reflects against the following categories:

- Depreciation as some assets were capitalised earlier than anticipated.
- Inventory Consumed, mainly on:
  - R&M Materials General & Consumables, due to more than planned road- and traffic signal maintenance; and
  - Fuel, due to the numerous fuel price increases.
- Contracted Services, mainly on:
  - R&M Maintenance of Equipment, due to more maintenance work on the MyCiTi buses in preparation of the recommencement of the N2 Express Way route in November 2021;
  - R&M Contracted Services Buildings, due to more than planned road- and stormwater maintenance on the road resurfacing programme;
  - G&D Security Services & Charges, due to an increased requirement for Security at PTIs; and
  - G&D Transportation Services People, due to the earlier than anticipated payment of invoices for MyCiTi Station Management and PTIs.
- Other expenditure, mainly on Software Licences - Upgrades/ Protection, due to the upgrade of the Facility Management Enterprise system at the Transport Management Centre (TMS), MyCiTi stations as well as PTIs, which is crucial for passenger safety.

The over expenditure will be addressed by budget realignments/virements where identified.

- **Urban Management (R5.6 million over)**

Over expenditure reflects against the following categories:

- Contracted Services:
  - R&M Gardening Service, due to ward allocation projects in respect of additional mowing and pruning, bush clearing and repair of recreation facilities progressing faster than anticipated; and
  - Administrative and Support Staff, due to an increase in labour broker appointments in respect of the Public Participation process.
- Transfers and Subsidies, due to the early payment of Corporate EPWP Grant/Sponsorship to the National Skills Fund in respect of the Cape Skills Acceleration Project.

Period budget provisions will be reviewed against actual trends and adjusted where so identified.

- **Water & Waste (R48.3 million over)**

Over expenditure reflects against the following categories:

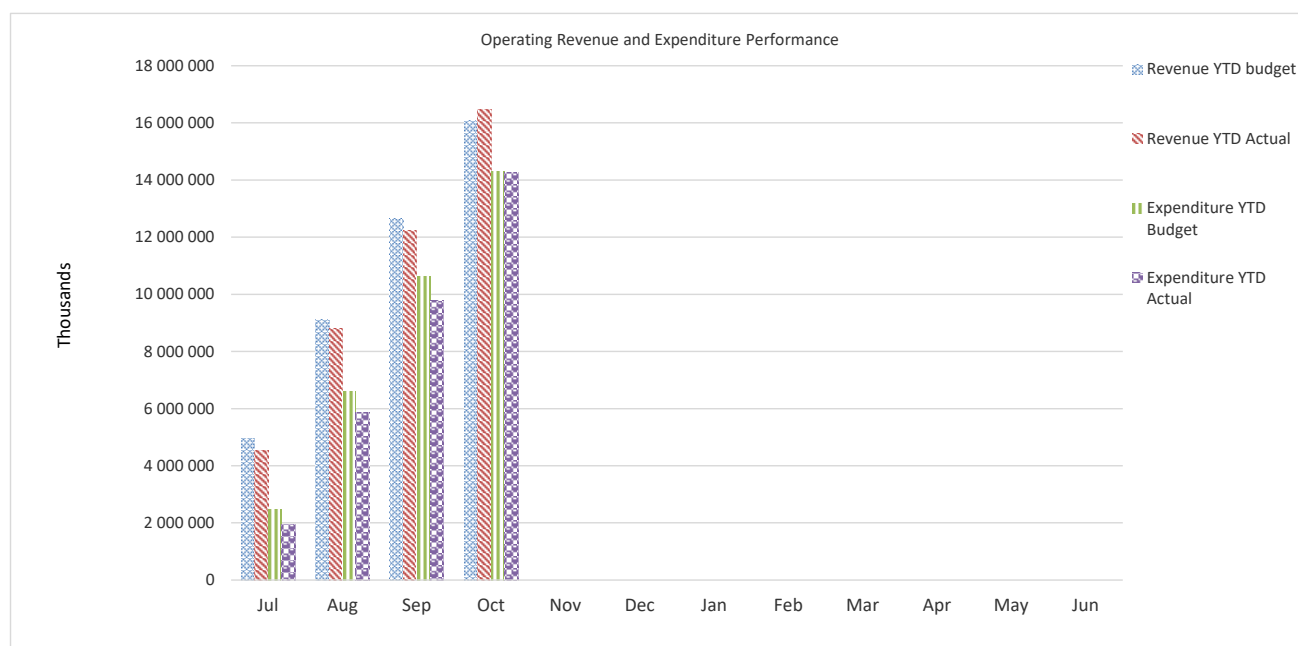
- Finance Charges, due to an unplanned court order payment.
- Inventory Consumed, mainly on:
  - Fuel (Petrol, Diesel and Fuel Oil), due to the fluctuation in fuel prices as well as the increased utilisation of fleet;
  - Inventory consumed: Reticulation Water, due to the creation of a new cost element to reflect inventory correctly as per National Treasury requirement.
- Other expenditure, mainly on:
  - Prior Year Expenses and Refunds paid, due to higher than anticipated disposal coupon refunds processed to date;
  - R&M Hire of LDV, Pvan, Bus, Special Vehicle, due to an increase in hired vehicles required for maintenance-related work within the Stormwater section;
  - Water Resource Management Charge DWS, due to the split of the water resource management charges relating to bulk purchases from other cost elements as per National Treasury requirement; and
  - Hire of LDV, P/Van, Bus, Special Vehicle, due to an increase in vehicles hired as additional drivers were appointed within the Informal Settlements section as well as additional vehicles hired to adhere to social distancing regulations when transporting staff.
- Losses mainly on Inventory consumed: Various, due to the new cost element(s) created to correctly reflect inventory as per National Treasury requirement.

The over expenditure will be addressed by budget realignments/virements where identified.

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

## 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<br>R thousands                                                                                                                                                                                        | Budget Year 2021/22 |                  |                |                  |                  |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|----------------|------------------|------------------|----------------|--------------------|
|                                                                                                                                                                                                                        | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>Total Capital Expenditure</b>                                                                                                                                                                                       | <b>8 314 767</b>    | <b>8 828 682</b> | <b>997 308</b> | <b>1 587 437</b> | <b>(590 129)</b> | <b>-37.2%</b>  | <b>6 272 150</b>   |
| <b>Funded by:</b>                                                                                                                                                                                                      |                     |                  |                |                  |                  |                |                    |
| National Government                                                                                                                                                                                                    | 3 050 778           | 3 050 778        | 326 084        | 364 884          | (38 800)         | -10.6%         | 1 613 363          |
| Provincial Government                                                                                                                                                                                                  | 15 866              | 15 866           | 2 115          | 1 345            | 770              | 57.2%          | 5 400              |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 72 198              | 72 198           | 13 602         | 25 506           | (11 904)         | -46.7%         | 59 081             |
| <b>Transfers recognised - capital</b>                                                                                                                                                                                  | <b>3 138 842</b>    | <b>3 138 842</b> | <b>341 801</b> | <b>391 735</b>   | <b>(49 934)</b>  | <b>-12.7%</b>  | <b>1 677 844</b>   |
| <b>Borrowing</b>                                                                                                                                                                                                       | <b>2 500 000</b>    | <b>2 500 000</b> | <b>327 838</b> | <b>485 173</b>   | <b>(157 336)</b> | <b>-32.4%</b>  | <b>1 962 231</b>   |
| <b>Internally generated funds</b>                                                                                                                                                                                      | <b>2 675 925</b>    | <b>3 189 840</b> | <b>327 670</b> | <b>710 529</b>   | <b>(382 859)</b> | <b>-53.9%</b>  | <b>2 632 075</b>   |
| <b>Total Capital Funding</b>                                                                                                                                                                                           | <b>8 314 767</b>    | <b>8 828 682</b> | <b>997 308</b> | <b>1 587 437</b> | <b>(590 129)</b> | <b>-37.2%</b>  | <b>6 272 150</b>   |

The summary statement of capital budget performance indicates actual capital expenditure of R997.3 million or 11.3% of the current budget.

The year-to-date spend represents 11.52% (R655.5 million) on internally-funded projects and 10.89% (R341.8 million) on externally-funded projects.

The full year forecast indicates that 71% 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                                  | 2020/21             | Budget Year 2021/22 |                  |                |                  |                  |                |                    |
|---------------------------------------------------|---------------------|---------------------|------------------|----------------|------------------|------------------|----------------|--------------------|
|                                                   | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                     |                     |                  |                |                  |                  |                |                    |
| Vote 1 - Community Services & Health              | 294 831             | 299 732             | 323 511          | 40 577         | 65 068           | (24 491)         | -37.6%         | 297 726            |
| Vote 2 - Corporate Services                       | 208 287             | 248 768             | 258 834          | 12 350         | 71 265           | (58 915)         | -82.7%         | 250 733            |
| Vote 3 - Economic Opportunities & Asset Managemnt | 320 315             | 215 801             | 247 220          | 20 765         | 30 460           | (9 695)          | -31.8%         | 244 825            |
| Vote 4 - Energy & Climate Change                  | 750 278             | 1 014 657           | 1 053 511        | 149 920        | 260 940          | (111 020)        | -42.5%         | 960 657            |
| Vote 5 - Finance                                  | 248 489             | 25 515              | 25 929           | 860            | 2 521            | (1 661)          | -65.9%         | 25 758             |
| Vote 6 - Human Settlements                        | 737 971             | 827 201             | 835 682          | 192 537        | 164 902          | 27 635           | 16.8%          | 902 252            |
| Vote 7 - Office of the City Manager               | 1 281               | 1 103               | 1 286            | 185            | 192              | (6)              | -3.4%          | 1 251              |
| Vote 8 - Safety & Security                        | 367 879             | 258 298             | 273 398          | 22 777         | 45 979           | (23 202)         | -50.5%         | 259 159            |
| Vote 9 - Spatial Planning & Environment           | 105 564             | 141 722             | 168 027          | 13 284         | 27 592           | (14 308)         | -51.9%         | 97 640             |
| Vote 10 - Transport                               | 776 446             | 2 191 855           | 2 279 172        | 103 257        | 213 501          | (110 243)        | -51.6%         | 707 490            |
| Vote 11 - Urban Management                        | 48 608              | 46 729              | 65 399           | 4 970          | 13 815           | (8 845)          | -64.0%         | 51 375             |
| Vote 12 - Water & Waste                           | 2 668 524           | 3 043 384           | 3 296 712        | 435 826        | 691 202          | (255 376)        | -36.9%         | 2 473 283          |
| <b>Total Capital Expenditure</b>                  | <b>6 528 474</b>    | <b>8 314 767</b>    | <b>8 828 682</b> | <b>997 308</b> | <b>1 587 437</b> | <b>(590 129)</b> | <b>-37.2%</b>  | <b>6 272 150</b>   |

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

- **Corporate Services directorate (R58.9 million under)**

The negative variance reflects on the following projects/programmes:

- ERP Annual Capacity Growth FY22, where the procurement of hardware has been deferred to January 2022 when newer equipment to provide for a better solution that will benefit the City by processing data more efficiently and save on power consumption in the data centre will be available.
- Enterprise Monitoring & Management Solution FY22, which was initially delayed due to the protracted process of loading pricing schedules on SAP system for tender 92G/2020/21. Orders have now been placed; awaiting delivery.
- BIP Applications, which was initially delayed due to the original tender (365C/2018/19) being put on hold. This situation was then remedied by making use of alternative tender 254C/2020/21. The order for the professional service has been placed.

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

- **Energy & Climate Change directorate (R111.0 million under)**

The negative variance reflects mainly on the following projects/programmes:

- SCADA Master Station Upgrade, which is behind schedule due to initial delays in establishing project teams. The first invoice for the System Definition Phase was received at the end of October 2021 and is in the process of being vetted with payment to reflect in the next reporting period.
- System Equipment Replacement: South Area S FY22, which is behind schedule as planning and prioritisation of projects took longer than anticipated. Some projects have commenced on site with others to follow.
- Paardevlei Switching Station, where the contractor is behind program due to inclement weather and delays in delivery of material. Building works completed. Practical completion certificate issued. End of defects snags in progress. HV cable installed. Jointing works complete. Cable termination to follow. Tender 267Q/2019/20 awarded. GIS switchgear installation and commissioning complete.
- HV OH Line Refurbish (Structures) FY22, due to delays in receipt of the signed Works Project Document (WPD). The WPD has since been signed and received with orders created.
- System Equipment Replacement: North Area N FY22, which is behind schedule as tender 082Q/2020/21 was only awarded in October 2021 although there are still challenges with the pricing schedules. Some projects have commenced on site with others to follow.

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

- **Transport directorate (R110.2 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:

- Somerset West Public Transport Interchange: Project had a late start as a result of a prolonged evaluation process. BAC made an award with no appeal received. The contractor received his construction permit. The MOA between the City and contractor is being finalised.
- Grassy Park Non-Motorised Transport: Cash flows misaligned. Contractor is on site and construction is progressing well.
- IRT Phase 2A: Depot Building Works - Mitchells Plain and Khayelitsha: Construction was delayed due to cancellation of the replacement professional services tender. Application for transversal use of Framework Tender 194C/2020/21 has been submitted but is still in the Section 33 stage. A new professional service provider procurement process has commenced (DP6727) with Section 33 process to commence after BAC approval, which is anticipated to be at the end of October 2021.
- Smart Technologies at Public Transport Interchanges: The remainder of Phase 6 projects are currently being initiated. Fibre projects in sign-off stage. Preparation/coordination for implementation of Phase 6 projects is taking longer than anticipated. First Phase 6 project (Atlantis) has been completed. Phase 5 implementation is completed. Budget and cash flow to be amended in the January 2022 adjustments budget.

31% spend is forecasted for the projects currently on the budget.

- **Water & Waste directorate (R255.4 million under)**

- **Solid Waste Management (R160.8 million under)**

The negative variance reflects on the following projects/programmes:

- Coastal Park - Design and Develop (MRF): Project delayed as a result of negotiations on tender 301Q/2020/21 that need to be finalised before an award may be made.
- Vissershok North - Design and Develop Airspace: Initial delays as a result of feedback on the design submitted for the new landfill airspace required from the National Department of Water Services and Department of Forestry, Fisheries and the Environment.
- CBD Depot Upgrade project and New Prince George Drop-off project: Projects behind schedule due to outstanding invoices.
- Coastal Park: LFG Infrastructure – Beneficiation: Project initially delayed due to the earthing design of the substation taking longer than anticipated.
- Construction of Workshop - Vissershok, where the adjusted Bid Initiation Form is in the process of being signed.

58% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation (R94.6 million under)**

The underspend is due to:

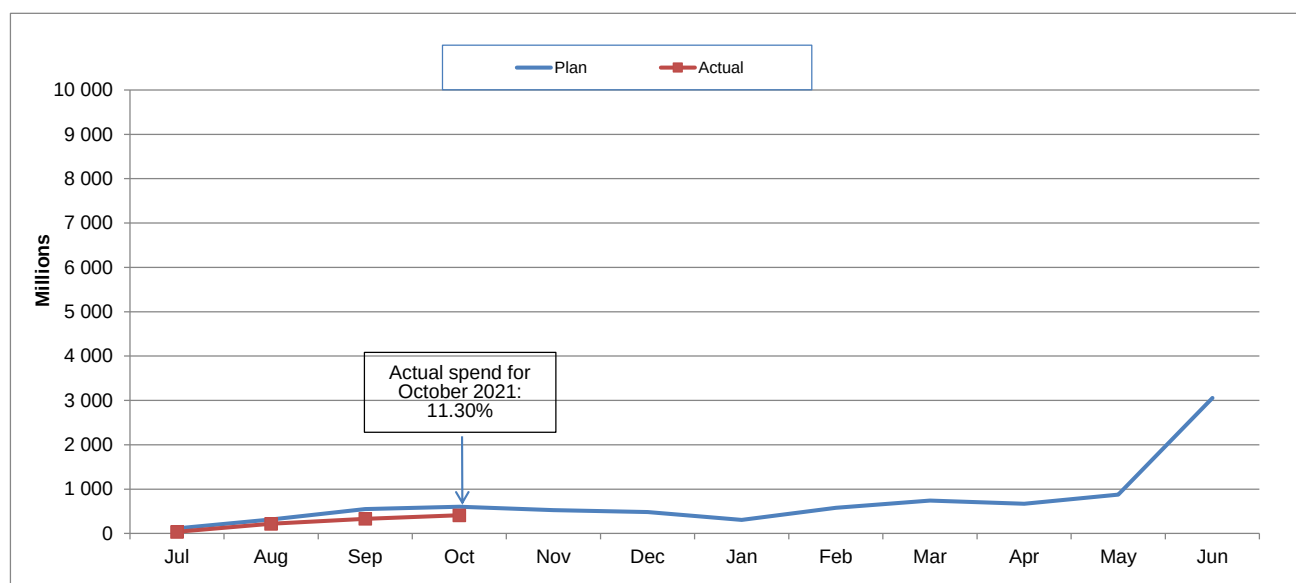
- Delays in approval of tenders as a result of appeals received and extended bid specification process.
- Misalignment of cash flows on some major projects, which include Potsdam Waste Water Treatment works, Contermanskloof Reservoir, Cape Flats Aquifer Recharge, and Meter Replacement Program.

80% spend is forecasted for the projects currently on the budget.

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

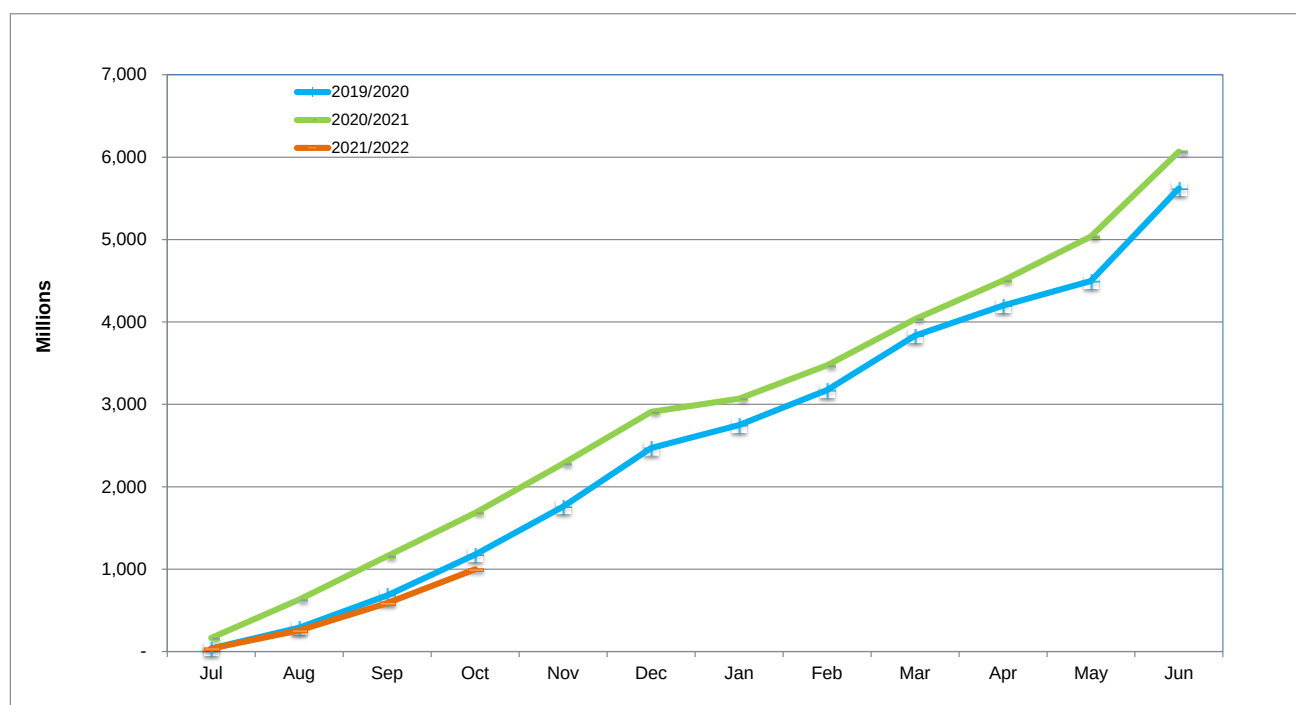
## Monthly capital expenditure

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                           | 1 414 842 740  | 42 678 406        | 21 321 227       | -21 357 179  | Verification of the final invoice submitted for the close-out of the current professional services appointment took longer than anticipated. Work is progressing on various packages. CRR: CGD Rollovers will be reduced to zero in the January 2022 adjustments budget with the budget and cash flow to be amended as well.                                                                                                                                                                                                                                                                             |
| Potsdam WWTW - Extension                | 380 500 001    | 57 000 000        | -                | -57 000 000  | Professional services tender 300C/2016/17 is in place although the construction component will not be spent in the current financial year. The timeline for the construction component was re-aligned as the result of an extended bid specification process, which relates to the review and additions to the tender documentation as part of the due diligence process undertaken by the City's external service provider. This was not foreseen at the time of budget finalisation. The construction component will be rephased to the 2022/23 financial year in the January 2022 adjustments budget. |
| Zandvliet WWTW-Extension                | 374 435 312    | 80 913 273        | 104 301 419      | 23 388 146   | The project is progressing ahead of plan due to good contractor performance and project management.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Meter Replacement Programme             | 206 282 019    | 49 500 000        | 7 886 083        | -41 613 917  | Installation of replacement meters is behind schedule as tender 028Q/2020/21 is in the appeal period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| System Equipment Replacement: East      | 200 347 800    | 61 223 039        | 36 065 650       | -25 157 389  | The project is behind schedule due to longer than anticipated planning and prioritisation processes. Some projects have commenced with others to follow.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Plant & Vehicles: Replacement           | 188 732 477    | 39 107 982        | 37 514 552       | -1 593 430   | Tender 74G/2017/18 and 92G/2018/19 are in place. Some orders have been placed. The project manager is following up on the delayed delivery of a water bowser.                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Cape Flats Aquifer Recharge             | 172 574 825    | 23 536 485        | 3 185 485        | -20 351 000  | The project is behind programme due to delays in finalising the outcome of the appeal received against the award of tender 348Q/2018/19.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Coastal Park: Design and develop (MRF)  | 151 708 685    | 44 311 045        | 153 350          | -44 157 695  | Project initially delayed as a result of a disputed COVID-19 claim on tender 57Q/2017/18, which has since been resolved. The project was, however, further delayed due to negotiations with the preferred bidder on tender 301Q/2020/21 (mechanical equipment). This delay has resulted in a portion of the budget being rephased to the 2022/23 financial year in the January 2022 adjustments budget.                                                                                                                                                                                                  |
| Athlone WWTW-Capacity Extension-phase 1 | 145 345 103    | 24 016 502        | 45 885 430       | 21 868 928   | This project is ahead of plan due to good project management and service provider performance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

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    | 10 422 479        | 21 756 183       | 11 333 704   | Professional services tender 70C/2017/18 (Design) is in place 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 with contractors busy with five works projects on site.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Vissershok North:Design and develop Airs | 141 117 122    | 40 330 338        | -                | -40 330 338  | 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 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 redesign is complete with the results received and included in the revised report. The design report was resubmitted 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 to the 2022/23 financial year in the January 2022 adjustments budget. |
| Urbanisation: Backyards/Infmr Settl Upgr | 116 150 000    | 50 432 365        | 61 784 812       | 11 352 447   | Some projects were completed earlier than anticipated due to good contractor performance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Contermanskloof Reservoir                | 115 694 097    | 50 000 000        | 21 904 216       | -28 095 784  | Cash flows and actual project implementation are misaligned. The environmental authorisation is in place and the land acquisition has been concluded. The progress on site for work relating to floor slabs, column bases, ancillary building, placing of beams and hollow core roof slabs, and laying of outlet pipes between Contermanskloof Road and the Voëlvelei Pipeline connection is satisfactory.                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Land Acquisition (USDG)                  | 115 642 912    | 7 271 398         | 7 271 398        | -            | This budget is required as a consequence of the Supreme Court of Appeal Arbitration (SCA) Order (dated 17 June 2021) whereby the City was instructed to compensate eight private property owners in Philippi whose properties are currently illegally occupied by the Marikana Informal Settlement residents.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Table Mountain Group Aquifer             | 85 541 896     | 21 500 000        | 33 931 514       | 12 431 514   | The project is ahead of schedule due to good project management and service provider performance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| FS Replacement Vehicles                  | 80 604 365     | 21 427 947        | 18 203 777       | -3 224 170   | Some vehicle items have been delivered although delivery of some items has been delayed due to the manufacturer experiencing manufacturing capacity as a result of the pandemic. Further orders to be raised upon conclusion of pricing adjustment and receipt of all relevant documentation from user departments. Some deliveries are only expected in the fourth quarter of the current financial year due to long lead-times.                                                                                                                                                                                                                                                                                                                                                                                                |

Table continues on next page.

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

| Programme or Major Project            | Current Budget       | YTD Planned Spend  | YTD Actual Spend   | YTD Variance        | Comments                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------|----------------------|--------------------|--------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sir Lowry's Pass River Upgrade        | 80 000 000           | 5 000 000          | -                  | -5 000 000          | Approval of term tender 194C/2020/21 (provision of multi-disciplinary professional services) 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 rephased in the January 2022 adjustments budget in order to mitigate the risk of under expenditure.                                        |
| Bulk Water Infrastructure Replacement | 80 000 000           | 17 000 000         | 13 693 205         | -3 306 795          | The cash flow is misaligned. This programme consists of multiple active contracts to replace/refurbish infrastructure at bulk water plants. Orders have been placed; awaiting delivery.                                                                                                                                                                                                     |
| PPDR Radio Network Upgrade            | 77 522 000           | -                  | -                  | -                   | 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.                                                                                                                                                                                      |
| Replace & Upgrade Water Network       | 76 320 000           | 11 000 000         | 9 205 624          | -1 794 376          | Delays in finalisation of health and safety requirements for each work package.                                                                                                                                                                                                                                                                                                             |
| Service Connections: Quote            | 75 050 000           | 18 450 000         | 16 453 990         | -1 996 010          | This is customer demand driven. Work required on the dedicated network to provide capacity for new- and upgraded supplies has been less than anticipated for the period under review.                                                                                                                                                                                                       |
| MV System Infrastructure              | 73 500 000           | 22 363 927         | 12 100 435         | -10 263 492         | The project is behind schedule as tender 218Q/2015/16 expired in September 2021. The replacement tender 082Q/2020/21 was awarded in October 2021 but there are still challenges in finalising the pricing schedules, which has resulted in project implementation delays.                                                                                                                   |
| Rd Rehab:Jakes Gerwel - N2 & N1       | 73 217 150           | 8 650 000          | 6 310 631          | -2 339 369          | The project is delayed due to inclement weather and low value works currently being undertaken. The contractor has revised the roadworks (high value work) programme to start at the end of October 2021 to avoid material quality issues related to high moisture contents. A portion of the budget will be rephased to the 2022/23 financial year in the January 2022 adjustments budget. |
| Replace & Upgr Sewer City wide        | 71 450 000           | 11 500 000         | 10 999 619         | -500 381            | Reprioritisation of needs took longer than anticipated. Orders have been placed for minor City-wide upgrade work.                                                                                                                                                                                                                                                                           |
| Cape Flats Aquifer                    | 65 149 600           | 16 000 000         | 23 335 740         | 7 335 740           | The project is ahead of schedule due to good contract management and supplier performance.                                                                                                                                                                                                                                                                                                  |
|                                       | <b>4 703 885 583</b> | <b>733 635 186</b> | <b>513 264 341</b> | <b>-220 370 845</b> |                                                                                                                                                                                                                                                                                                                                                                                             |

## COMMITMENTS AGAINST CASH AND INVESTMENTS

### Cash and Investments

For the month under review, the cash and cash equivalents amounted to R8 227 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<br>R Thousand | Current Month<br>R Thousand |
|-----------------------------------------------------------------|------------------------------|-----------------------------|
| <b>Closing Cash and Investment Balance</b>                      | <b>18 190 285</b>            | <b>17 683 946</b>           |
| <b>Total Commitments</b>                                        | <b>11 229 879</b>            | <b>10 730 541</b>           |
| Unspent Conditional Grants                                      | 2 154 328                    | 1 873 895                   |
| Housing Development                                             | 415 052                      | 416 655                     |
| MTAB                                                            | 27 180                       | 27 264                      |
| Trust Funds                                                     | 933                          | 936                         |
| Insurance reserves                                              | 567 914                      | 571 314                     |
| CRR / Revenue                                                   | 4 803 422                    | 4 579 427                   |
| Other contractual commitments                                   | 3 261 050                    | 3 261 050                   |
| <b>Uncommitted Funds</b>                                        | <b>6 960 406</b>             | <b>6 953 405</b>            |
| <b>Closing Cash and Investment Balance</b>                      | <b>18 190 285</b>            | <b>17 683 946</b>           |
| Non Current Investments                                         | 3 432 677                    | 3 490 418                   |
| Current Investments                                             | 6 024 328                    | 5 966 586                   |
| Cash and Cash Equivalents as per Cash flow statement (Table C7) | 8 733 280                    | 8 226 942                   |

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 37.

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

The monthly actual and targets can be found in *Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows* on page 71.

**GRANT UTILISATION**

| Description                                         | Budget Year 2021/22 |                  |                |                |                  |                |                    |
|-----------------------------------------------------|---------------------|------------------|----------------|----------------|------------------|----------------|--------------------|
|                                                     | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                  |                     |                  |                |                |                  |                |                    |
| Total operating expenditure of Transfers and Grants | 5 646 931           | 5 691 030        | 347 681        | 525 583        | (177 902)        | -33.8%         | 5 691 030          |
| Total capital expenditure of Transfers and Grants   | 3 138 842           | 3 138 842        | 341 801        | 391 735        | (49 934)         | -12.7%         | 1 677 844          |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>    | <b>8 785 773</b>    | <b>8 829 872</b> | <b>689 482</b> | <b>917 318</b> | <b>(227 836)</b> | <b>-24.8%</b>  | <b>7 368 874</b>   |

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

**CREDITORS****Creditors Analysis**

| R thousands     | Budget Year 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 | 13 058              | 4 919        | 678          | –             | (96)           | –              | –                 | (0)         | 18 559 |

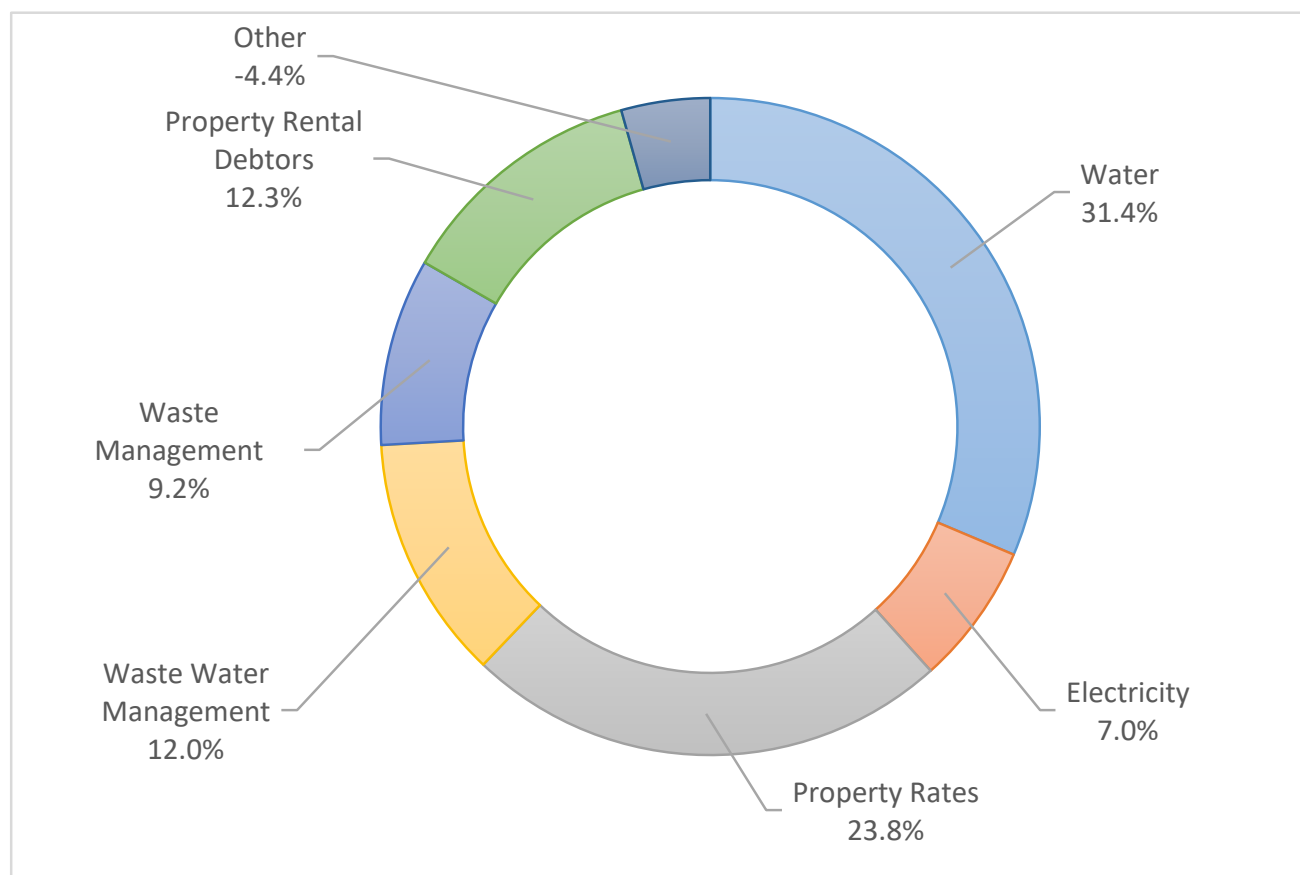
The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days are due to manual clearings to be processed on payment, a system error which is to be reversed, and debit balances to be deducted from the next payment run.

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

**DEBTORS****Debtors Age Analysis**

| Description                        | Budget Year 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             | 2 099 615           | 27.1%  | 270 653     | 3.5%  | (8 849)     | -0.1%   | 5 379 016          | 69.5%  | 7 740 435   |
| 2020/21 - totals only              | 2 349 136           | 24.4%  | 244 614     | 2.5%  | 375 759     | 3.9%    | 6 660 054          | 69.2%  | 9 629 563   |
| Movement                           | (249 521)           |        | 26 039      |       | (384 608)   |         | (1 281 038)        |        | (1 889 128) |
| % Increase/(Decrease) year on year |                     | -10.6% |             | 10.6% |             | -102.4% |                    | -19.2% | -19.62%     |

## 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 | R207 889 335.04 | R20 532 639.54 | R19 220 096.62 | R19 334 839.14 | R19 614 111.35 | R17 819 389.79 | R16 311 061.69 | R95 107 751.91 | -R50 555.00   | The property is awaiting a final decision by the Valuation Appeals Board. Monthly payments continue to be made; the last payment amounting to R10 747 028.35 was made in October 2021.                                                                                                                 |
| Basfour 2295 (Pty) Ltd            | R26 202 050.09  | R2 554 124.43  | R3 390 626.17  | R3 169 050.91  | R0.00          | R0.00          | R3 838 509.45  | R13 473 739.13 | -R224 000.00  | An instalment plan is in place; R4 126 671.50 was paid in October 2021 and R1.3 million was paid on 11 November 2021. A settlement offer for the various accounts is in the process of being negotiated with the client.                                                                               |
| S A Rail Commuter Corporation     | R17 413 621.49  | R1 047 334.02  | R959 472.86    | R1 072 029.89  | R931 661.40    | R934 272.10    | R791 440.39    | R6 105 397.30  | R5 572 013.53 | This is a PRASA rates account. The last payment amounting to R854 374.30 was made in October 2021.                                                                                                                                                                                                     |
| UCT Graduate School of Business   | R14 221 276.07  | R658 320.66    | R91 063.36     | R619 411.95    | R615 801.95    | R620 737.72    | R488 855.74    | R4 113 131.07  | R7 013 953.62 | The City is still waiting on a decision from the Valuation Appeal Board before further action can be instituted.                                                                                                                                                                                       |
| The Business Manager              | R13 666 657.92  | R461 492.96    | R588 969.70    | R514 072.98    | R537 695.04    | R392 518.53    | R456 983.07    | R2 957 276.32  | R7 757 649.32 | This is a PRASA account for water. The last payment amounting to R2 618 879.19 was made in December 2020. A follow-up will take place between the client and the Water & Sanitation Services department as all billings are based on estimated readings.                                               |
| S A Rail Commuter Corporation     | R14 261 052.90  | R1 216 712.80  | R1 139 292.72  | R1 137 582.61  | R1 182 865.76  | R41 106.95     | R1 038 847.31  | R8 504 644.75  | R0.00         | This is a PRASA rates account for the Cape Town Station. The last payment amounting to R8 million was made in February 2021. Follow-up payment demand letters are not being responded to. At the monthly meetings held between the City and PRASA they declare to have no finances to pay the arrears. |
| Mitchells Plain Foundation        | R10 773 081.69  | R213 762.08    | R195 655.72    | R183 730.96    | R176 437.85    | R168 536.22    | R96 859.07     | R608 467.29    | R9 129 632.50 | The property is a frail care PBO. After various appeals to the client to make payment arrangements, the manager, in October 2021, promised to make arrangements at a walk-in centre. To date no arrangements have been made. The account has an active valuation lock to the 31 January 2022.          |

Table continues on next page.

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

| Account Owner Name                     | Total                   | Current                | 30 days                | 60 days                | 90 days                | 120 days               | 150 days               | 365 days                | >365 days              | Comments                                                                                                                                                                                                                                                                                |
|----------------------------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Silo Hotel (Pty) Ltd               | R 10 698 845.73         | R 462 338.70           | R 488 915.24           | R 58 472.17            | R 864 652.19           | R 53 642.44            | R 368 584.44           | R 8 402 240.55          | R 0.00                 | The City is awaiting the decision of the Valuation Appeal Board before further action can be instituted.                                                                                                                                                                                |
| Cape Town Community Housing Co Pty Ltd | R 10 197 655.06         | R 284 861.09           | R 270 693.46           | R 269 445.25           | R 273 640.31           | R 252 506.15           | R 172 858.84           | R 1 715 367.53          | R 6 958 282.43         | This is a delayed transfer. The developer refuses to make payment as the property is a remainder erf of the development. The account was handed over to the attorneys; a case has been opened.                                                                                          |
| Church Methodist                       | R 9 145 096.18          | R 57 299.14            | R 127 829.76           | R 93 843.30            | R 93 410.54            | R 64 966.88            | R 56 609.06            | R 196 621.85            | R 8 454 515.65         | The property has been referred to the Water & Sanitation Services department to address water meter related issues as the debt relates to water only. There are various other issues being discussed as the property has beneficiaries although it is occupied by informal settlements. |
| <b>TOTALS</b>                          | <b>R 334 468 672.17</b> | <b>R 27 488 885.42</b> | <b>R 26 472 615.61</b> | <b>R 26 452 479.16</b> | <b>R 24 290 276.39</b> | <b>R 20 347 676.78</b> | <b>R 23 620 609.06</b> | <b>R 141 184 637.70</b> | <b>R 44 611 492.05</b> |                                                                                                                                                                                                                                                                                         |

## 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 170.40    | R 5 223 017.40  | R 1 920 516.58  | R 975 014.27   | R 0.00       | R 199 824 171.39 | -R 53 555.00     | R 0.00       | R 207 889 335.04 |
| Basfour 2295 (Pty) Ltd                 | R 0.00      | R 26 426 050.09 | R 0.00          | R 0.00         | R 0.00       | R 0.00           | -R 224 000.00    | R 0.00       | R 26 202 050.09  |
| S A Rail Commuter Corporation          | R 0.00      | R 0.00          | R 0.00          | R 0.00         | R 0.00       | R 17 413 621.49  | R 0.00           | R 0.00       | R 17 413 621.49  |
| UCT Graduate School of Business        | R 11.66     | R 0.00          | R 0.00          | R 0.00         | R 0.00       | R 14 221 264.41  | R 0.00           | R 0.00       | R 14 221 276.07  |
| The Business Manager                   | R 9.57      | R 0.00          | R 13 666 648.35 | R 0.00         | R 0.00       | R 0.00           | R 0.00           | R 0.00       | R 13 666 657.92  |
| S A Rail Commuter Corporation          | R 0.00      | R 0.00          | R 0.00          | R 944.96       | R 0.00       | R 14 146 810.04  | R 0.00           | R 113 297.90 | R 14 261 052.90  |
| Mitchells Plain Foundation             | R 25 018.21 | R 4 972 198.84  | R 2 281 297.10  | R 1 637 187.91 | R 358 771.10 | R 1 496 373.63   | R 0.00           | R 2 234.90   | R 10 773 081.69  |
| The Silo Hotel (Pty) Ltd               | R 23.16     | R 0.00          | R 0.00          | R 0.00         | R 0.00       | R 10 698 822.57  | R 0.00           | R 0.00       | R 10 698 845.73  |
| Cape Town Community Housing Co Pty Ltd | R 19.14     | R 0.00          | R 7 769.95      | R 5 397.52     | R 8 144.89   | R 10 176 323.56  | R 0.00           | R 0.00       | R 10 197 655.06  |
| Church Methodist                       | R 811.67    | R 0.00          | R 9 051 597.39  | R 92 687.12    | R 0.00       | R 0.00           | R 0.00           | R 0.00       | R 9 145 096.18   |

**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                           | R18 117 699.85 | R331 977.18 | R284 519.61 | R391 687.62 | R326 963.60 | R291 903.10 | R242 984.77 | R1 646 470.03 | R14 601 193.94 | Whilst waiting for a resolution from the Director of Human Settlement, the account has been referred to the Water & Sanitation Services department to determine if the owner can benefit from a water tariff for indigent relief as per the City's Credit Control and Debt Collection Policy.                                                   |
| Ndabeni Communal Property Trust          | R7 408 831.04  | R121 167.97 | R110 643.53 | R119 364.97 | R108 727.96 | R117 545.08 | R82 685.56  | R589 353.30   | R6 159 342.67  | The City's Land Reform and Housing department has advised the owner to apply for debt write-off. However, this can only be done when a plan for future billing is discussed with the attorneys representing the Trust beneficiaries.                                                                                                            |
| Body Corp Sandpiper Mansions             | R5 729 864.98  | R89 905.27  | R211 433.71 | R40 633.90  | R40 372.65  | R94 781.36  | R33 471.48  | R376 439.54   | R4 842 827.07  | The client has requested an account reconciliation as well as documentation in order to enter into a payment plan. This was afforded and the last payment amounting to R30 000 was made on 25 August 2021.                                                                                                                                      |
| Silvermist Mountain Lodge Body Corporate | R5 623 694.70  | R134 555.67 | R139 161.20 | R144 823.47 | R121 837.68 | R116 010.72 | R753 729.97 | R650 741.71   | R3 562 834.28  | An account reconciliation was given to the owner in order to enter into a payment arrangement. The last payment amounting to R29 277.87 was made in October 2021.                                                                                                                                                                               |
| Bangikaya Lolo                           | R2 756 046.14  | R21 520.81  | R22 107.94  | R22 144.70  | R22 013.46  | R21 999.04  | R451.27     | R3 943.06     | R2 641 865.86  | The property is a zero-valued RDP property with no payment ever being made on the account. It forms part of the indigent properties, which are due for debt write-off.                                                                                                                                                                          |
| Xolani Tawa                              | R2 357 400.28  | R20 516.14  | R18 564.63  | R22 900.58  | R21 706.34  | R19 224.28  | R2 889.88   | R14 021.60    | R2 237 576.83  | The property is a zero-valued RDP property with no payment ever being made on the account. It forms part of the indigent properties, which are due for debt write-off.                                                                                                                                                                          |
| Sicelo Bennett Kimbili                   | R2 006 966.98  | R25 380.71  | R25 288.48  | R24 406.69  | R24 208.24  | R24 110.36  | R8 418.72   | R67 403.56    | R1 807 750.22  | The property is not considered indigent. There is no WMD installed or payments being made on the account. The Water & Sanitation Services department considers the area to be unsafe for debt collection action. However, a services order to replace the water meter was created and sent to a contracted service provider on 5 November 2021. |

Table continues on next page.

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

| Account Owner Name          | Total                  | Current             | 30 days             | 60 days             | 90 days             | 120 days            | 150 days              | 365 days              | >365 days              | Comments                                                                                                                                                                                                |
|-----------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Welgelegen Body Corporate   | R1 981 881.05          | R20 059.95          | R23 394.67          | R23 483.73          | R39 376.29          | R23 616.30          | R9 821.00             | R109 509.61           | R1 732 619.50          | There is no arrangement with the client although payments of R30 000, which only covers the current account, are constantly being made since April 2021. A water disconnection notice has been created. |
| Rawna Investments CC        | R1 893 392.73          | R0.00               | R0.00               | R0.00               | R449.35             | R15 692.65          | R1 855.33             | R30 871.85            | R1 844 523.55          | An instalment plan of R2 000 is actively being honoured and paid.                                                                                                                                       |
| Rapidough Properties 560 CC | R2 124 289.26          | R91 528.32          | R80 348.93          | R90 799.67          | R0.00               | R0.00               | R0.00                 | R356 813.43           | R1 504 798.91          | An instalment plan of R60 000 is active and being paid.                                                                                                                                                 |
| <b>TOTALS</b>               | <b>R 50 000 067.01</b> | <b>R 856 612.02</b> | <b>R 915 462.70</b> | <b>R 880 245.33</b> | <b>R 705 655.57</b> | <b>R 724 882.89</b> | <b>R 1 136 307.98</b> | <b>R 3 845 567.69</b> | <b>R 40 935 332.83</b> |                                                                                                                                                                                                         |

## Top 10 Residential debtors service charges breakdown

| Account Owner Name                       | Other          | Electricity    | Water          | Sewerage       | Refuse         | Rates          | Sundries     | Security deposit | TOTAL           |
|------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|------------------|-----------------|
| Amakhaya Ngoku                           | R 1 046.75     | R 0.00         | R 8 590 457.30 | R 8 368 050.43 | R 1 160 353.55 | R 0.00         | R 0.00       | -R 2 208.18      | R 18 117 699.85 |
| Ndabeni Communal Property Trust          | R 10 212.52    | R 0.00         | R 7 681.29     | R 7 681.29     | R 7 312.23     | R 6 776 691.18 | R 599 252.53 | R 0.00           | R 7 408 831.04  |
| Body Corp Sandpiper Mansions             | R 376.17       | R 0.00         | R 2 708 377.33 | R 2 564 770.03 | R 456 341.45   | R 0.00         | R 0.00       | R 0.00           | R 5 729 864.98  |
| Silvermist Mountain Lodge Body Corporate | R 18.24        | R 4 326 362.33 | R 1 251 845.05 | R 0.00         | R 45 469.08    | R 0.00         | R 0.00       | R 0.00           | R 5 623 694.70  |
| Bangikaya Lolo                           | R 690.29       | R 0.00         | R 2 669 317.56 | R 82 806.39    | R 3 231.90     | R 0.00         | R 0.00       | R 0.00           | R 2 756 046.14  |
| Xolani Tawa                              | R 28.61        | R 0.00         | R 2 257 973.77 | R 99 397.90    | R 0.00         | R 0.00         | R 0.00       | R 0.00           | R 2 357 400.28  |
| Sicelo Bennett Kimbili                   | R 1 688.91     | R 0.00         | R 1 891 100.29 | R 87 985.93    | R 8 283.35     | R 17 908.50    | R 0.00       | R 0.00           | R 2 006 966.98  |
| Welgelegen Body Corporate                | R 0.00         | R 0.00         | R 942 974.93   | R 852 193.12   | R 186 713.00   | R 0.00         | R 0.00       | R 0.00           | R 1 981 881.05  |
| Rawna Investments CC                     | R 1 646 881.83 | R 6 179.98     | R 48 337.30    | R 130 937.69   | R 11 154.68    | R 49 901.25    | R 0.00       | R 0.00           | R 1 893 392.73  |
| Rapidough Properties 560 CC              | R 120.94       | R 0.00         | R 1 114 607.58 | R 1 009 216.33 | R 0.00         | R 344.41       | R 0.00       | R 0.00           | R 2 124 289.26  |

**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 |                   |                    |                    |                     |                 |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|-------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|                                                                                                                                                                                                                                                                            | Provisional Outcome | Original Budget     | Adjusted Budget   | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                                                                         |                     |                     |                   |                    |                    |                     |                 |                    |
| <b><u>Financial Performance</u></b>                                                                                                                                                                                                                                        |                     |                     |                   |                    |                    |                     |                 |                    |
| Property rates                                                                                                                                                                                                                                                             | 10 275 271          | 10 984 132          | 10 984 132        | 3 604 044          | 3 661 377          | (57 333)            | -1.6%           | 10 983 122         |
| Service charges                                                                                                                                                                                                                                                            | 20 275 960          | 22 396 466          | 22 396 466        | 7 793 377          | 7 743 420          | 49 957              | 0.6%            | 22 739 110         |
| Investment revenue                                                                                                                                                                                                                                                         | 896 540             | 855 119             | 855 119           | 301 432            | 285 040            | 16 393              | 5.8%            | 855 122            |
| Transfers and subsidies                                                                                                                                                                                                                                                    | 5 793 196           | 5 650 364           | 5 694 463         | 1 758 661          | 1 951 922          | (193 261)           | -9.9%           | 5 606 542          |
| Other own revenue                                                                                                                                                                                                                                                          | 5 917 410           | 7 623 518           | 7 623 518         | 3 023 821          | 2 430 443          | 593 378             | 24.4%           | 7 660 360          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                                                                       | <b>43 158 377</b>   | <b>47 509 600</b>   | <b>47 553 699</b> | <b>16 481 336</b>  | <b>16 072 203</b>  | <b>409 133</b>      | <b>2.5%</b>     | <b>47 844 257</b>  |
| Employee costs                                                                                                                                                                                                                                                             | 15 108 022          | 15 612 510          | 15 620 888        | 4 459 762          | 4 732 804          | (273 041)           | -5.8%           | 15 464 931         |
| Remuneration of Councillors                                                                                                                                                                                                                                                | 166 417             | 179 826             | 179 826           | 55 202             | 56 025             | (823)               | -1.5%           | 179 781            |
| Depreciation & asset impairment                                                                                                                                                                                                                                            | 2 863 255           | 3 013 855           | 3 013 855         | 1 003 394          | 997 238            | 6 157               | 0.6%            | 2 981 583          |
| Finance charges                                                                                                                                                                                                                                                            | 831 478             | 794 747             | 794 747           | 246 907            | 244 362            | 2 545               | 1.0%            | 798 802            |
| Inventory consumed and bulk purchases                                                                                                                                                                                                                                      | 11 463 610          | 14 886 250          | 14 889 516        | 5 123 297          | 4 705 384          | 417 913             | 8.9%            | 15 191 315         |
| Transfers and subsidies                                                                                                                                                                                                                                                    | 401 555             | 464 263             | 491 772           | 124 674            | 125 204            | (531)               | -0.4%           | 483 844            |
| Other expenditure                                                                                                                                                                                                                                                          | 12 325 923          | 13 323 388          | 13 331 656        | 3 259 494          | 3 454 414          | (194 919)           | -5.6%           | 14 057 931         |
| <b>Total Expenditure</b>                                                                                                                                                                                                                                                   | <b>43 160 260</b>   | <b>48 274 839</b>   | <b>48 322 260</b> | <b>14 272 730</b>  | <b>14 315 430</b>  | <b>(42 700)</b>     | <b>-0.3%</b>    | <b>49 158 187</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                                                                   | <b>(1 883)</b>      | <b>(765 240)</b>    | <b>(768 561)</b>  | <b>2 208 606</b>   | <b>1 756 773</b>   | <b>451 833</b>      | <b>25.7%</b>    | <b>(1 313 931)</b> |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                                                                              | 1 616 023           | 3 066 644           | 3 066 644         | 330 199            | 361 399            | (31 200)            | -8.6%           | 3 046 543          |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | 440 280             | 206 182             | 206 182           | 69 961             | 70 168             | (207)               | -0.3%           | 258 781            |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                                                                       | <b>2 054 420</b>    | <b>2 507 586</b>    | <b>2 504 265</b>  | <b>2 608 766</b>   | <b>2 188 340</b>   | <b>420 426</b>      | <b>19.2%</b>    | <b>1 991 393</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                                                                                                                                   | —                   | —                   | —                 | —                  | —                  | —                   | —               | —                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                                                                     | <b>2 054 420</b>    | <b>2 507 586</b>    | <b>2 504 265</b>  | <b>2 608 766</b>   | <b>2 188 340</b>   | <b>420 426</b>      | <b>19.2%</b>    | <b>1 991 393</b>   |
| <b><u>Capital expenditure &amp; funds sources</u></b>                                                                                                                                                                                                                      |                     |                     |                   |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                                                                                                                                                                                                                                 | <b>6 528 474</b>    | <b>8 314 767</b>    | <b>8 828 682</b>  | <b>997 308</b>     | <b>1 587 437</b>   | <b>(590 129)</b>    | <b>-37.2%</b>   | <b>6 272 150</b>   |
| Capital transfers recognised                                                                                                                                                                                                                                               | 1 676 001           | 3 138 842           | 3 138 842         | 341 801            | 391 735            | (49 934)            | -12.7%          | 1 677 844          |
| Borrowing                                                                                                                                                                                                                                                                  | (1 281)             | 2 500 000           | 2 500 000         | 327 838            | 485 173            | (157 336)           | -32.43%         | 1 962 231          |
| Internally generated funds                                                                                                                                                                                                                                                 | <b>4 853 753</b>    | <b>2 675 925</b>    | <b>3 189 840</b>  | <b>327 670</b>     | <b>710 529</b>     | <b>(382 859)</b>    | <b>-53.9%</b>   | <b>2 632 075</b>   |
| <b>Total sources of capital funds</b>                                                                                                                                                                                                                                      | <b>6 528 474</b>    | <b>8 314 767</b>    | <b>8 828 682</b>  | <b>997 308</b>     | <b>1 587 437</b>   | <b>(590 129)</b>    | <b>-37.2%</b>   | <b>6 272 150</b>   |
| <b><u>Financial position</u></b>                                                                                                                                                                                                                                           |                     |                     |                   |                    |                    |                     |                 |                    |
| Total current assets                                                                                                                                                                                                                                                       | 18 044 543          | 16 853 068          | 19 620 610        | 17 781 561         |                    |                     |                 | 19 620 610         |
| Total non current assets                                                                                                                                                                                                                                                   | 60 635 521          | 66 340 381          | 67 298 718        | 60 620 360         |                    |                     |                 | 67 298 718         |
| Total current liabilities                                                                                                                                                                                                                                                  | 9 902 651           | 11 660 078          | 11 692 937        | 7 084 861          |                    |                     |                 | 11 692 937         |
| Total non current liabilities                                                                                                                                                                                                                                              | 13 662 335          | 15 486 945          | 15 486 945        | 13 600 203         |                    |                     |                 | 15 486 945         |
| <b>Community wealth/Equity</b>                                                                                                                                                                                                                                             | <b>55 115 078</b>   | <b>56 046 426</b>   | <b>59 739 446</b> | <b>57 716 857</b>  |                    |                     |                 | <b>59 739 446</b>  |
| <b><u>Cash flows</u></b>                                                                                                                                                                                                                                                   |                     |                     |                   |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                                                                                                                                                                                                                             | 6 427 873           | 5 769 282           | 5 875 539         | 1 623 220          | 2 346 204          | 722 984             | 30.8%           | 5 875 539          |
| Net cash from (used) investing                                                                                                                                                                                                                                             | (7 317 202)         | (8 523 340)         | (9 110 069)       | (1 392 898)        | (2 554 183)        | (1 161 286)         | 45.5%           | (9 110 069)        |
| Net cash from (used) financing                                                                                                                                                                                                                                             | (351 140)           | 2 145 615           | 2 145 615         | (129 481)          | (129 481)          | —                   | —               | 2 145 615          |
| <b>Cash/cash equivalents at the month/year end</b>                                                                                                                                                                                                                         | <b>8 126 100</b>    | <b>7 517 656</b>    | <b>7 037 185</b>  | <b>8 226 942</b>   | <b>7 788 640</b>   | <b>(438 302)</b>    | <b>-5.6%</b>    | <b>7 037 185</b>   |
| <b>Debtors &amp; creditors analysis</b>                                                                                                                                                                                                                                    | <b>0-30 Days</b>    | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b><u>Debtors Age Analysis</u></b>                                                                                                                                                                                                                                         |                     |                     |                   |                    |                    |                     |                 |                    |
| Total By Income Source                                                                                                                                                                                                                                                     | 2 099 615           | 270 653             | (8 849)           | 175 970            | 188 939            | 937 204             | 3 940 749       | 7 740 435          |
| <b><u>Creditors Age Analysis</u></b>                                                                                                                                                                                                                                       |                     |                     |                   |                    |                    |                     |                 |                    |
| Total Creditors                                                                                                                                                                                                                                                            | 13 058              | 4 919               | 678               | (96)               | —                  | —                   | (0)             | 18 559             |

**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<br>R thousands                 | 2020/21             | Budget Year 2021/22 |                   |                   |                   |                  |                |                    |
|--------------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                            | Provisional Outcome | Original Budget     | Adjusted Budget   | YTD actual        | YTD budget        | YTD variance     | YTD variance % | Full Year Forecast |
| <b>Revenue - Functional</b>                |                     |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>16 364 564</b>   | <b>16 555 169</b>   | <b>16 556 815</b> | <b>5 539 089</b>  | <b>5 543 592</b>  | <b>(4 503)</b>   | <b>-0.1%</b>   | <b>16 575 771</b>  |
| Executive and council                      | 1 307               | 1 325               | 2 971             | 943               | 108               | 835              | 774.3%         | 2 971              |
| Finance and administration                 | 16 363 257          | 16 553 841          | 16 553 841        | 5 538 146         | 5 543 484         | (5 337)          | -0.1%          | 16 572 797         |
| Internal audit                             | 1                   | 3                   | 3                 | 0                 | 1                 | (1)              | -86.1%         | 3                  |
| <b>Community and public safety</b>         | <b>3 424 098</b>    | <b>3 768 707</b>    | <b>3 795 041</b>  | <b>1 171 134</b>  | <b>1 120 836</b>  | <b>50 298</b>    | <b>4.5%</b>    | <b>3 439 073</b>   |
| Community and social services              | 102 164             | 110 743             | 110 743           | 29 338            | 25 237            | 4 101            | 16.2%          | 110 521            |
| Sport and recreation                       | 49 376              | 44 660              | 44 660            | 10 280            | 13 553            | (3 273)          | -24.2%         | 44 395             |
| Public safety                              | 1 605 703           | 1 662 159           | 1 662 159         | 573 320           | 535 696           | 37 624           | 7.0%           | 1 306 679          |
| Housing                                    | 1 203 248           | 1 426 546           | 1 452 861         | 432 274           | 385 969           | 46 304           | 12.0%          | 1 452 861          |
| Health                                     | 463 607             | 524 600             | 524 618           | 125 922           | 160 380           | (34 458)         | -21.5%         | 524 618            |
| <b>Economic and environmental services</b> | <b>2 374 868</b>    | <b>3 323 940</b>    | <b>3 340 059</b>  | <b>423 827</b>    | <b>516 407</b>    | <b>(92 581)</b>  | <b>-17.9%</b>  | <b>3 695 539</b>   |
| Planning and development                   | 433 171             | 530 303             | 539 703           | 149 097           | 159 931           | (10 834)         | -6.8%          | 539 703            |
| Road transport                             | 1 892 477           | 2 742 355           | 2 749 075         | 267 196           | 350 323           | (83 126)         | -23.7%         | 3 104 555          |
| Environmental protection                   | 49 220              | 51 281              | 51 281            | 7 533             | 6 153             | 1 380            | 22.4%          | 51 281             |
| <b>Trading services</b>                    | <b>23 050 397</b>   | <b>27 129 505</b>   | <b>27 129 505</b> | <b>9 745 925</b>  | <b>9 321 232</b>  | <b>424 693</b>   | <b>4.6%</b>    | <b>27 434 092</b>  |
| Energy sources                             | 14 689 026          | 16 224 903          | 16 224 903        | 5 926 108         | 5 895 175         | 30 933           | 0.5%           | 16 600 249         |
| Water management                           | 4 569 126           | 6 907 736           | 6 907 736         | 2 580 430         | 2 165 854         | 414 576          | 19.1%          | 6 884 279          |
| Waste water management                     | 2 086 936           | 2 160 243           | 2 160 243         | 627 596           | 610 507           | 17 089           | 2.8%           | 2 154 112          |
| Waste management                           | 1 705 309           | 1 836 622           | 1 836 622         | 611 791           | 649 697           | (37 906)         | -5.8%          | 1 795 452          |
| <b>Other</b>                               | <b>753</b>          | <b>5 105</b>        | <b>5 105</b>      | <b>1 521</b>      | <b>1 702</b>      | <b>(180)</b>     | <b>-10.6%</b>  | <b>5 105</b>       |
| <b>Total Revenue - Functional</b>          | <b>45 214 680</b>   | <b>50 782 426</b>   | <b>50 826 524</b> | <b>16 881 496</b> | <b>16 503 770</b> | <b>377 726</b>   | <b>2.3%</b>    | <b>51 149 580</b>  |
| <b>Expenditure - Functional</b>            |                     |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>9 158 064</b>    | <b>9 828 627</b>    | <b>9 817 523</b>  | <b>2 699 299</b>  | <b>2 926 941</b>  | <b>(227 642)</b> | <b>-7.8%</b>   | <b>9 815 150</b>   |
| Executive and council                      | 548 399             | 664 033             | 666 727           | 222 263           | 209 209           | 13 054           | 6.2%           | 666 727            |
| Finance and administration                 | 8 559 137           | 9 114 249           | 9 100 451         | 2 461 124         | 2 701 398         | (240 275)        | -8.9%          | 9 098 078          |
| Internal audit                             | 50 528              | 50 346              | 50 346            | 15 912            | 16 334            | (421)            | -2.6%          | 50 346             |
| <b>Community and public safety</b>         | <b>8 889 478</b>    | <b>9 036 851</b>    | <b>9 067 022</b>  | <b>2 415 452</b>  | <b>2 399 286</b>  | <b>16 166</b>    | <b>0.7%</b>    | <b>8 371 928</b>   |
| Community and social services              | 1 026 947           | 970 743             | 972 059           | 283 645           | 292 816           | (9 171)          | -3.1%          | 970 964            |
| Sport and recreation                       | 1 320 836           | 1 159 619           | 1 159 400         | 334 764           | 317 291           | 17 472           | 5.5%           | 1 159 976          |
| Public safety                              | 3 584 092           | 3 972 218           | 3 973 115         | 1 022 953         | 1 024 759         | (1 806)          | -0.2%          | 3 278 554          |
| Housing                                    | 1 457 421           | 1 534 627           | 1 560 728         | 338 895           | 345 753           | (6 858)          | -2.0%          | 1 560 728          |
| Health                                     | 1 500 182           | 1 399 645           | 1 401 720         | 435 195           | 418 667           | 16 528           | 3.9%           | 1 401 706          |
| <b>Economic and environmental services</b> | <b>5 205 563</b>    | <b>5 282 640</b>    | <b>5 308 000</b>  | <b>1 393 724</b>  | <b>1 403 202</b>  | <b>(9 478)</b>   | <b>-0.7%</b>   | <b>6 007 232</b>   |
| Planning and development                   | 1 355 201           | 1 433 576           | 1 450 170         | 419 516           | 440 128           | (20 612)         | -4.7%          | 1 454 354          |
| Road transport                             | 3 615 195           | 3 609 570           | 3 615 005         | 913 599           | 892 869           | 20 731           | 2.3%           | 4 310 053          |
| Environmental protection                   | 235 167             | 239 495             | 242 825           | 60 608            | 70 205            | (9 597)          | -13.7%         | 242 825            |
| <b>Trading services</b>                    | <b>19 767 213</b>   | <b>23 921 216</b>   | <b>23 924 219</b> | <b>7 700 317</b>  | <b>7 519 203</b>  | <b>181 114</b>   | <b>2.4%</b>    | <b>24 765 792</b>  |
| Energy sources                             | 11 826 795          | 13 555 616          | 13 559 988        | 4 489 218         | 4 381 664         | 107 554          | 2.5%           | 13 822 895         |
| Water management                           | 3 332 820           | 5 286 244           | 5 289 304         | 1 857 567         | 1 567 143         | 290 424          | 18.5%          | 5 867 981          |
| Waste water management                     | 2 161 929           | 2 569 535           | 2 565 106         | 648 156           | 790 219           | (142 063)        | -18.0%         | 2 565 096          |
| Waste management                           | 2 445 669           | 2 509 821           | 2 509 821         | 705 376           | 780 177           | (74 801)         | -9.6%          | 2 509 821          |
| <b>Other</b>                               | <b>139 942</b>      | <b>205 505</b>      | <b>205 495</b>    | <b>63 937</b>     | <b>66 798</b>     | <b>(2 860)</b>   | <b>-4.3%</b>   | <b>198 085</b>     |
| <b>Total Expenditure - Functional</b>      | <b>43 160 260</b>   | <b>48 274 839</b>   | <b>48 322 260</b> | <b>14 272 730</b> | <b>14 315 430</b> | <b>(42 700)</b>  | <b>-0.3%</b>   | <b>49 158 187</b>  |
| <b>Surplus/ (Deficit) for the year</b>     | <b>2 054 420</b>    | <b>2 507 586</b>    | <b>2 504 265</b>  | <b>2 608 766</b>  | <b>2 188 340</b>  | <b>420 426</b>   | <b>19.2%</b>   | <b>1 991 393</b>   |

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                                  | 2020/21             | Budget Year 2021/22 |                   |                   |                   |                 |                |                    |
|---------------------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-----------------|----------------|--------------------|
|                                                   | Provisional Outcome | Original Budget     | Adjusted Budget   | YTD actual        | YTD budget        | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                     |                     |                   |                   |                   |                 |                |                    |
| <b>Revenue by Vote</b>                            |                     |                     |                   |                   |                   |                 |                |                    |
| Vote 1 - Community Services & Health              | 1 220 474           | 1 006 695           | 1 006 714         | 273 717           | 307 944           | (34 227)        | -11.1%         | 1 006 714          |
| Vote 2 - Corporate Services                       | 57 245              | 90 525              | 90 525            | 14 523            | 21 465            | (6 942)         | -32.3%         | 90 525             |
| Vote 3 - Economic Opportunities & Asset Managemnt | 252 287             | 270 274             | 279 673           | 72 391            | 82 067            | (9 676)         | -11.8%         | 269 937            |
| Vote 4 - Energy & Climate Change                  | 14 477 227          | 15 982 719          | 15 982 719        | 5 825 191         | 5 794 253         | 30 939          | 0.5%           | 16 358 069         |
| Vote 5 - Finance                                  | 16 823 143          | 17 564 399          | 17 564 399        | 6 050 557         | 6 063 880         | (13 323)        | -0.2%          | 17 593 111         |
| Vote 6 - Human Settlements                        | 1 071 885           | 1 165 880           | 1 192 195         | 323 596           | 277 350           | 46 246          | 16.7%          | 1 192 195          |
| Vote 7 - Office of the City Manager               | 153                 | 7                   | 7                 | 5                 | 2                 | 2               | 105.7%         | 7                  |
| Vote 8 - Safety & Security                        | 1 967 579           | 1 717 028           | 1 717 028         | 584 492           | 547 399           | 37 093          | 6.8%           | 1 717 028          |
| Vote 9 - Spatial Planning & Environment           | 187 261             | 235 548             | 235 548           | 58 320            | 56 179            | 2 140           | 3.8%           | 235 548            |
| Vote 10 - Transport                               | 1 612 651           | 2 700 909           | 2 707 628         | 259 693           | 342 027           | (82 334)        | -24.1%         | 2 707 628          |
| Vote 11 - Urban Management                        | 275 524             | 302 124             | 303 770           | 97 927            | 99 536            | (1 609)         | -1.6%          | 303 770            |
| Vote 12 - Water & Waste                           | 7 269 251           | 9 746 317           | 9 746 317         | 3 321 084         | 2 911 667         | 409 417         | 14.1%          | 9 675 048          |
| <b>Total Revenue by Vote</b>                      | <b>45 214 680</b>   | <b>50 782 426</b>   | <b>50 826 524</b> | <b>16 881 496</b> | <b>16 503 770</b> | <b>377 726</b>  | <b>2.3%</b>    | <b>51 149 580</b>  |
| <b>Expenditure by Vote</b>                        |                     |                     |                   |                   |                   |                 |                |                    |
| Vote 1 - Community Services & Health              | 4 231 746           | 4 203 855           | 4 203 870         | 1 129 839         | 1 222 082         | (92 244)        | -7.5%          | 4 203 870          |
| Vote 2 - Corporate Services                       | 2 568 521           | 2 270 723           | 2 270 735         | 628 627           | 651 123           | (22 496)        | -3.5%          | 2 260 686          |
| Vote 3 - Economic Opportunities & Asset Managemnt | 1 392 703           | 1 499 132           | 1 508 519         | 420 824           | 451 498           | (30 674)        | -6.8%          | 1 508 902          |
| Vote 4 - Energy & Climate Change                  | 12 131 526          | 13 841 423          | 13 841 423        | 4 555 189         | 4 460 740         | 94 449          | 2.1%           | 14 112 223         |
| Vote 5 - Finance                                  | 3 074 201           | 3 222 505           | 3 222 505         | 1 012 180         | 1 037 427         | (25 247)        | -2.4%          | 3 222 505          |
| Vote 6 - Human Settlements                        | 1 469 250           | 1 543 675           | 1 569 989         | 342 217           | 348 374           | (6 157)         | -1.8%          | 1 569 989          |
| Vote 7 - Office of the City Manager               | 242 392             | 320 619             | 320 619           | 128 952           | 117 974           | 10 978          | 9.3%           | 320 619            |
| Vote 8 - Safety & Security                        | 4 392 221           | 4 611 047           | 4 611 046         | 1 179 390         | 1 194 449         | (15 058)        | -1.3%          | 4 611 046          |
| Vote 9 - Spatial Planning & Environment           | 798 435             | 861 959             | 865 289           | 227 816           | 249 895           | (22 079)        | -8.8%          | 865 289            |
| Vote 10 - Transport                               | 3 205 869           | 3 673 960           | 3 680 679         | 903 110           | 891 135           | 11 975          | 1.3%           | 3 680 679          |
| Vote 11 - Urban Management                        | 1 074 188           | 1 080 086           | 1 081 732         | 306 937           | 301 343           | 5 594           | 1.9%           | 1 081 732          |
| Vote 12 - Water & Waste                           | 8 579 208           | 11 145 854          | 11 145 853        | 3 437 650         | 3 389 391         | 48 259          | 1.4%           | 11 720 646         |
| <b>Total Expenditure by Vote</b>                  | <b>43 160 260</b>   | <b>48 274 839</b>   | <b>48 322 260</b> | <b>14 272 730</b> | <b>14 315 430</b> | <b>(42 700)</b> | <b>-0.3%</b>   | <b>49 158 187</b>  |
| <b>Surplus/ (Deficit) for the year</b>            | <b>2 054 420</b>    | <b>2 507 586</b>    | <b>2 504 265</b>  | <b>2 608 766</b>  | <b>2 188 340</b>  | <b>420 426</b>  | <b>19.2%</b>   | <b>1 991 393</b>   |

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                                                                                                                                                                                                            | 2020/21             | Budget Year 2021/22 |                   |                   |                   |                 |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-----------------|----------------|--------------------|
|                                                                                                                                                                                                                        | Provisional Outcome | Original Budget     | Adjusted Budget   | YTD actual        | YTD budget        | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                     |                     |                     |                   |                   |                   |                 |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |                     |                     |                   |                   |                   |                 |                |                    |
| Property rates                                                                                                                                                                                                         | 10 275 271          | 10 984 132          | 10 984 132        | 3 604 044         | 3 661 377         | (57 333)        | -1.6%          | 10 983 122         |
| Service charges - electricity revenue                                                                                                                                                                                  | 14 241 794          | 15 734 566          | 15 734 566        | 5 768 365         | 5 726 497         | 41 868          | 0.7%           | 16 114 611         |
| Service charges - water revenue                                                                                                                                                                                        | 3 226 406           | 3 556 345           | 3 556 345         | 1 081 218         | 1 052 523         | 28 695          | 2.7%           | 3 556 345          |
| Service charges - sanitation revenue                                                                                                                                                                                   | 1 604 014           | 1 775 113           | 1 775 113         | 537 737           | 520 920           | 16 816          | 3.2%           | 1 775 113          |
| Service charges - refuse revenue                                                                                                                                                                                       | 1 203 747           | 1 330 442           | 1 330 442         | 406 058           | 443 481           | (37 423)        | -8.4%          | 1 293 041          |
| Rental of facilities and equipment                                                                                                                                                                                     | 329 574             | 350 647             | 350 647           | 141 581           | 116 882           | 24 698          | 21.1%          | 344 682            |
| Interest earned - external investments                                                                                                                                                                                 | 896 540             | 855 119             | 855 119           | 301 432           | 285 040           | 16 393          | 5.8%           | 855 122            |
| Interest earned - outstanding debtors                                                                                                                                                                                  | 454 919             | 449 452             | 449 452           | 134 537           | 141 948           | (7 410)         | -5.2%          | 445 846            |
| Dividends received                                                                                                                                                                                                     | –                   | –                   | –                 | –                 | –                 | –               | –              | –                  |
| Fines, penalties and forfeits                                                                                                                                                                                          | 1 571 762           | 1 247 015           | 1 247 015         | 562 196           | 398 998           | 163 199         | 40.9%          | 1 274 114          |
| Licences and permits                                                                                                                                                                                                   | 44 655              | 67 110              | 67 110            | 13 377            | 15 875            | (2 497)         | -15.7%         | 65 016             |
| Agency services                                                                                                                                                                                                        | 270 810             | 261 614             | 261 614           | 91 090            | 81 721            | 9 369           | 11.5%          | 261 614            |
| Transfers and subsidies                                                                                                                                                                                                | 5 793 196           | 5 650 364           | 5 694 463         | 1 758 661         | 1 951 922         | (193 261)       | -9.9%          | 5 606 542          |
| Other revenue                                                                                                                                                                                                          | 3 174 093           | 3 194 622           | 3 194 622         | 1 085 852         | 1 073 359         | 12 493          | 1.2%           | 3 214 157          |
| Gains                                                                                                                                                                                                                  | 71 597              | 2 053 058           | 2 053 058         | 995 188           | 601 662           | 393 526         | 65.4%          | 2 054 931          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>43 158 377</b>   | <b>47 509 600</b>   | <b>47 553 699</b> | <b>16 481 336</b> | <b>16 072 203</b> | <b>409 133</b>  | <b>2.5%</b>    | <b>47 844 257</b>  |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                     |                     |                   |                   |                   |                 |                |                    |
| Employee related costs                                                                                                                                                                                                 | 15 108 022          | 15 612 510          | 15 620 888        | 4 459 762         | 4 732 804         | (273 041)       | -5.8%          | 15 464 931         |
| Remuneration of councillors                                                                                                                                                                                            | 166 417             | 179 826             | 179 826           | 55 202            | 56 025            | (823)           | -1.5%          | 179 781            |
| Debt impairment                                                                                                                                                                                                        | 2 854 651           | 2 716 859           | 2 716 859         | 826 890           | 826 890           | –               | –              | 2 716 859          |
| Depreciation & asset impairment                                                                                                                                                                                        | 2 863 255           | 3 013 855           | 3 013 855         | 1 003 394         | 997 238           | 6 157           | 0.6%           | 2 981 583          |
| Finance charges                                                                                                                                                                                                        | 831 478             | 794 747             | 794 747           | 246 907           | 244 362           | 2 545           | 1.0%           | 798 802            |
| Bulk purchases - electricity                                                                                                                                                                                           | 10 130 965          | 11 182 400          | 11 182 400        | 3 767 540         | 3 624 916         | 142 623         | 3.9%           | 11 562 400         |
| Inventory consumed                                                                                                                                                                                                     | 1 332 645           | 3 703 850           | 3 707 116         | 1 355 757         | 1 080 467         | 275 290         | 25.5%          | 3 628 915          |
| Contracted services                                                                                                                                                                                                    | 7 195 014           | 7 960 363           | 7 959 601         | 1 558 258         | 1 789 347         | (231 089)       | -12.9%         | 8 070 409          |
| Transfers and subsidies                                                                                                                                                                                                | 401 555             | 464 263             | 491 772           | 124 674           | 125 204           | (531)           | -0.4%          | 483 844            |
| Other expenditure                                                                                                                                                                                                      | 2 179 010           | 2 632 043           | 2 641 072         | 813 002           | 833 863           | (20 861)        | -2.5%          | 2 619 753          |
| Losses                                                                                                                                                                                                                 | 97 246              | 14 124              | 14 124            | 61 344            | 4 313             | 57 031          | 1322.2%        | 650 911            |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>43 160 260</b>   | <b>48 274 839</b>   | <b>48 322 260</b> | <b>14 272 730</b> | <b>14 315 430</b> | <b>(42 700)</b> | <b>-0.3%</b>   | <b>49 158 187</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>(1 883)</b>      | <b>(765 240)</b>    | <b>(768 561)</b>  | <b>2 208 606</b>  | <b>1 756 773</b>  | <b>451 833</b>  | <b>25.7%</b>   | <b>(1 313 931)</b> |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | 1 616 023           | 3 066 644           | 3 066 644         | 330 199           | 361 399           | (31 200)        | -8.6%          | 3 046 543          |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 315 069             | 206 182             | 206 182           | 69 961            | 70 168            | (207)           | -0.3%          | 258 781            |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      | 125 211             | –                   | –                 | –                 | –                 | –               | –              | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                   | <b>2 054 420</b>    | <b>2 507 586</b>    | <b>2 504 265</b>  | <b>2 608 766</b>  | <b>2 188 340</b>  |                 |                | <b>1 991 393</b>   |
| Taxation                                                                                                                                                                                                               | –                   | –                   | –                 | –                 | –                 |                 |                | –                  |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                                                | <b>2 054 420</b>    | <b>2 507 586</b>    | <b>2 504 265</b>  | <b>2 608 766</b>  | <b>2 188 340</b>  |                 |                | <b>1 991 393</b>   |
| Attributable to minorities                                                                                                                                                                                             | –                   | –                   | –                 | –                 | –                 |                 |                | –                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                                                  | <b>2 054 420</b>    | <b>2 507 586</b>    | <b>2 504 265</b>  | <b>2 608 766</b>  | <b>2 188 340</b>  |                 |                | <b>1 991 393</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                                                                               | –                   | –                   | –                 | –                 | –                 |                 |                | –                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                 | <b>2 054 420</b>    | <b>2 507 586</b>    | <b>2 504 265</b>  | <b>2 608 766</b>  | <b>2 188 340</b>  |                 |                | <b>1 991 393</b>   |

**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 |                  |                |                  |                  |                |                    |
|--------------------------------------------------------------|---------------------|---------------------|------------------|----------------|------------------|------------------|----------------|--------------------|
|                                                              | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                           |                     |                     |                  |                |                  |                  |                |                    |
| <b>Multi-Year expenditure appropriation</b>                  |                     |                     |                  |                |                  |                  |                |                    |
| Vote 1 - Community Services & Health                         | 294 831             | 299 732             | 323 511          | 40 577         | 65 068           | (24 491)         | -37.6%         | 297 726            |
| Vote 2 - Corporate Services                                  | 208 287             | 248 768             | 258 834          | 12 350         | 71 265           | (58 915)         | -82.7%         | 250 733            |
| Vote 3 - Economic Opportunities & Asset Managemnt            | 320 315             | 215 801             | 247 220          | 20 765         | 30 460           | (9 695)          | -31.8%         | 244 825            |
| Vote 4 - Energy & Climate Change                             | 750 278             | 1 014 657           | 1 053 511        | 149 920        | 260 940          | (111 020)        | -42.5%         | 960 657            |
| Vote 5 - Finance                                             | 248 489             | 25 515              | 25 929           | 860            | 2 521            | (1 661)          | -65.9%         | 25 758             |
| Vote 6 - Human Settlements                                   | 737 971             | 827 201             | 835 682          | 192 537        | 164 902          | 27 635           | 16.8%          | 902 252            |
| Vote 7 - Office of the City Manager                          | 1 281               | 1 103               | 1 286            | 185            | 192              | (6)              | -3.4%          | 1 251              |
| Vote 8 - Safety & Security                                   | 367 879             | 258 298             | 273 398          | 22 777         | 45 979           | (23 202)         | -50.5%         | 259 159            |
| Vote 9 - Spatial Planning & Environment                      | 105 564             | 141 722             | 168 027          | 13 284         | 27 592           | (14 308)         | -51.9%         | 97 640             |
| Vote 10 - Transport                                          | 776 446             | 2 191 855           | 2 279 172        | 103 257        | 213 501          | (110 243)        | -51.6%         | 707 490            |
| Vote 11 - Urban Management                                   | 48 608              | 46 729              | 65 399           | 4 970          | 13 815           | (8 845)          | -64.0%         | 51 375             |
| Vote 12 - Water & Waste                                      | 2 668 524           | 3 043 384           | 3 296 712        | 435 826        | 691 202          | (255 376)        | -36.9%         | 2 473 283          |
| <b>Total Capital Expenditure</b>                             | <b>6 528 474</b>    | <b>8 314 767</b>    | <b>8 828 682</b> | <b>997 308</b> | <b>1 587 437</b> | <b>(590 129)</b> | <b>-37.2%</b>  | <b>6 272 150</b>   |
| <b>Capital Expenditure - Functional Classification</b>       |                     |                     |                  |                |                  |                  |                |                    |
| <b>Governance and administration</b>                         | <b>996 767</b>      | <b>893 761</b>      | <b>998 961</b>   | <b>99 483</b>  | <b>207 205</b>   | <b>(107 722)</b> | <b>-52.0%</b>  | <b>966 111</b>     |
| Executive and council                                        | 14 904              | 5 052               | 10 756           | 1 162          | 1 974            | (812)            | -41.1%         | 9 376              |
| Finance and administration                                   | 981 766             | 888 469             | 987 964          | 98 321         | 205 230          | (106 909)        | -52.1%         | 956 494            |
| Internal audit                                               | 98                  | 240                 | 240              | —              | —                | —                | -              | 240                |
| <b>Community and public safety</b>                           | <b>1 446 713</b>    | <b>1 211 834</b>    | <b>1 249 321</b> | <b>231 587</b> | <b>225 378</b>   | <b>6 209</b>     | <b>2.8%</b>    | <b>1 287 062</b>   |
| Community and social services                                | 87 604              | 74 151              | 86 086           | 10 904         | 8 824            | 2 079            | 23.6%          | 79 020             |
| Sport and recreation                                         | 300 069             | 98 585              | 100 247          | 9 894          | 7 274            | 2 620            | 36.0%          | 92 492             |
| Public safety                                                | 264 183             | 154 854             | 172 070          | 9 734          | 24 515           | (14 780)         | -60.3%         | 158 068            |
| Housing                                                      | 737 971             | 827 201             | 835 682          | 192 537        | 164 902          | 27 635           | 16.8%          | 902 252            |
| Health                                                       | 56 885              | 57 042              | 55 235           | 8 518          | 19 863           | (11 345)         | -57.1%         | 55 230             |
| <b>Economic and environmental services</b>                   | <b>918 709</b>      | <b>2 367 117</b>    | <b>2 492 400</b> | <b>120 708</b> | <b>251 823</b>   | <b>(131 115)</b> | <b>-52.1%</b>  | <b>838 470</b>     |
| Planning and development                                     | 77 284              | 89 433              | 109 713          | 6 956          | 18 971           | (12 015)         | -63.3%         | 81 269             |
| Road transport                                               | 777 047             | 2 190 255           | 2 276 888        | 103 189        | 213 001          | (109 811)        | -51.6%         | 704 542            |
| Environmental protection                                     | 64 377              | 87 428              | 105 799          | 10 563         | 19 852           | (9 289)          | -46.8%         | 52 659             |
| <b>Trading services</b>                                      | <b>3 154 273</b>    | <b>3 831 805</b>    | <b>4 077 374</b> | <b>544 840</b> | <b>902 041</b>   | <b>(357 201)</b> | <b>-39.6%</b>  | <b>3 169 880</b>   |
| Energy sources                                               | 734 756             | 1 012 157           | 1 043 854        | 149 831        | 260 940          | (111 109)        | -42.6%         | 952 501            |
| Water management                                             | 1 109 478           | 966 786             | 1 066 660        | 160 713        | 246 882          | (86 169)         | -34.9%         | 971 564            |
| Waste water management                                       | 969 082             | 1 350 020           | 1 412 061        | 206 241        | 208 062          | (1 821)          | -0.9%          | 1 000 225          |
| Waste management                                             | 340 956             | 502 843             | 554 799          | 28 055         | 186 157          | (158 102)        | -84.9%         | 245 591            |
| <b>Other</b>                                                 | <b>12 012</b>       | <b>10 250</b>       | <b>10 626</b>    | <b>690</b>     | <b>990</b>       | <b>(300)</b>     | <b>-30.33%</b> | <b>10 626</b>      |
| <b>Total Capital Expenditure - Functional Classification</b> | <b>6 528 474</b>    | <b>8 314 767</b>    | <b>8 828 682</b> | <b>997 308</b> | <b>1 587 437</b> | <b>(590 129)</b> | <b>-37.2%</b>  | <b>6 272 150</b>   |
| <b>Funded by:</b>                                            |                     |                     |                  |                |                  |                  |                |                    |
| National Government                                          | 1 602 827           | 3 050 778           | 3 050 778        | 326 084        | 364 884          | (38 800)         | -10.6%         | 1 613 363          |
| Provincial Government                                        | 13 195              | 15 866              | 15 866           | 2 115          | 1 345            | 770              | 57.2%          | 5 400              |
| District Municipality                                        | —                   | —                   | —                | —              | —                | —                | -              | —                  |
| Other transfers and grants                                   | 59 979              | 72 198              | 72 198           | 13 602         | 25 506           | (11 904)         | -46.7%         | 59 081             |
| <b>Transfers recognised - capital</b>                        | <b>1 676 001</b>    | <b>3 138 842</b>    | <b>3 138 842</b> | <b>341 801</b> | <b>391 735</b>   | <b>(49 934)</b>  | <b>-12.7%</b>  | <b>1 677 844</b>   |
| <b>Borrowing</b>                                             | <b>(1 281)</b>      | <b>2 500 000</b>    | <b>2 500 000</b> | <b>327 838</b> | <b>485 173</b>   | <b>(157 336)</b> | <b>-32.43%</b> | <b>1 962 231</b>   |
| <b>Internally generated funds</b>                            | <b>4 853 753</b>    | <b>2 675 925</b>    | <b>3 189 840</b> | <b>327 670</b> | <b>710 529</b>   | <b>(382 859)</b> | <b>-53.9%</b>  | <b>2 632 075</b>   |
| <b>Total Capital Funding</b>                                 | <b>6 528 474</b>    | <b>8 314 767</b>    | <b>8 828 682</b> | <b>997 308</b> | <b>1 587 437</b> | <b>(590 129)</b> | <b>-37.2%</b>  | <b>6 272 150</b>   |

**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                              | 2020/21             | Budget Year 2021/22 |                   |                   |                    |
|------------------------------------------|---------------------|---------------------|-------------------|-------------------|--------------------|
|                                          | Provisional Outcome | Original Budget     | Adjusted Budget   | YearTD actual     | Full Year Forecast |
| <b>R thousands</b>                       |                     |                     |                   |                   |                    |
| <b>ASSETS</b>                            |                     |                     |                   |                   |                    |
| <b>Current assets</b>                    |                     |                     |                   |                   |                    |
| Cash                                     | 215 607             | 134 904             | 134 904           | 301 254           | 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         | 4 704 753         | 7 940 433          |
| Other debtors                            | 1 302 943           | 1 616 220           | 1 616 220         | 1 484 870         | 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           | 488 723           | 470 592            |
| <b>Total current assets</b>              | <b>18 044 543</b>   | <b>16 853 068</b>   | <b>19 620 610</b> | <b>17 781 561</b> | <b>19 620 610</b>  |
| <b>Non current assets</b>                |                     |                     |                   |                   |                    |
| Long-term receivables                    | 1 397               | 212                 | 212               | 3 913             | 212                |
| Investments                              | 6 573 136           | 6 240 856           | 6 685 279         | 6 561 544         | 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        | 52 764 282        | 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             |
| <b>Total non current assets</b>          | <b>60 635 521</b>   | <b>66 340 381</b>   | <b>67 298 718</b> | <b>60 620 360</b> | <b>67 298 718</b>  |
| <b>TOTAL ASSETS</b>                      | <b>78 680 064</b>   | <b>83 193 449</b>   | <b>86 919 328</b> | <b>78 401 921</b> | <b>86 919 328</b>  |
| <b>LIABILITIES</b>                       |                     |                     |                   |                   |                    |
| <b>Current liabilities</b>               |                     |                     |                   |                   |                    |
| Bank overdraft                           | –                   | –                   | –                 | –                 | –                  |
| Borrowing                                | 440 239             | 1 565 429           | 1 565 429         | 440 239           | 1 565 429          |
| Consumer deposits                        | 439 775             | 455 824             | 455 824           | 460 653           | 455 824            |
| Trade and other payables                 | 7 449 967           | 7 497 681           | 7 530 540         | 4 622 835         | 7 530 540          |
| Provisions                               | 1 572 671           | 2 141 143           | 2 141 143         | 1 561 134         | 2 141 143          |
| <b>Total current liabilities</b>         | <b>9 902 651</b>    | <b>11 660 078</b>   | <b>11 692 937</b> | <b>7 084 861</b>  | <b>11 692 937</b>  |
| <b>Non current liabilities</b>           |                     |                     |                   |                   |                    |
| Borrowing                                | 6 547 823           | 7 589 127           | 7 589 127         | 6 485 691         | 7 589 127          |
| Provisions                               | 7 114 512           | 7 897 818           | 7 897 818         | 7 114 512         | 7 897 818          |
| <b>Total non current liabilities</b>     | <b>13 662 335</b>   | <b>15 486 945</b>   | <b>15 486 945</b> | <b>13 600 203</b> | <b>15 486 945</b>  |
| <b>TOTAL LIABILITIES</b>                 | <b>23 564 986</b>   | <b>27 147 023</b>   | <b>27 179 882</b> | <b>20 685 064</b> | <b>27 179 882</b>  |

**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 |                    |                    |                    |                    |                |                    |
|--------------------------------------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|----------------|--------------------|
|                                                  | Provisional Outcome | Original Budget     | Adjusted Budget    | YTD actual         | YTD budget         | YTD variance       | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                               |                     |                     |                    |                    |                    |                    |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |                     |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| Property rates                                   | 10 005 031          | 10 544 767          | 10 544 767         | 3 519 836          | 3 618 075          | (98 239)           | -2.7%          | 10 544 767         |
| Service charges                                  | 21 101 782          | 21 640 699          | 21 640 699         | 7 697 117          | 7 447 740          | 249 377            | 3.3%           | 21 640 699         |
| Other revenue                                    | 2 747 064           | 4 049 121           | 4 049 121          | 2 058 322          | 1 399 439          | 658 883            | 47.1%          | 4 049 121          |
| Transfers and Subsidies - Operational            | 5 781 742           | 5 650 364           | 5 694 463          | 1 648 181          | 1 658 139          | (9 958)            | -0.6%          | 5 694 463          |
| Transfers and Subsidies - Capital                | 1 616 702           | 3 200 628           | 3 272 826          | 1 207 700          | 1 390 331          | (182 631)          | -13.1%         | 3 272 826          |
| Interest                                         | 1 304 749           | 855 119             | 855 119            | 317 954            | 267 601            | 50 353             | 18.8%          | 855 119            |
| Dividends                                        | —                   | —                   | —                  | —                  | —                  | —                  | —              | —                  |
| <b>Payments</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| Suppliers and employees                          | (35 397 699)        | (39 430 834)        | (39 479 110)       | (14 648 877)       | (13 258 149)       | 1 390 728          | 10.5%          | (39 479 110)       |
| Finance charges                                  | (731 498)           | (740 582)           | (702 345)          | (177 014)          | (176 972)          | 42                 | -0.02%         | (702 345)          |
| Transfers and Grants                             | —                   | —                   | —                  | —                  | —                  | —                  | —              | —                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> | <b>6 427 873</b>    | <b>5 769 282</b>    | <b>5 875 539</b>   | <b>1 623 220</b>   | <b>2 346 204</b>   | <b>722 984</b>     | <b>30.8%</b>   | <b>5 875 539</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |                     |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| 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)          |
| <b>Payments</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| Capital assets                                   | (6 528 473)         | (8 314 767)         | (8 828 682)        | (1 392 898)        | (2 554 183)        | (1 161 286)        | -45.5%         | (8 828 682)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> | <b>(7 317 202)</b>  | <b>(8 523 340)</b>  | <b>(9 110 069)</b> | <b>(1 392 898)</b> | <b>(2 554 183)</b> | <b>(1 161 286)</b> | <b>-45.5%</b>  | <b>(9 110 069)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |                     |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| 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             |
| <b>Payments</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| Repayment of borrowing                           | (371 494)           | (371 495)           | (371 495)          | (129 481)          | (129 481)          | —                  | —              | (371 495)          |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> | <b>(351 140)</b>    | <b>2 145 615</b>    | <b>2 145 615</b>   | <b>(129 481)</b>   | <b>(129 481)</b>   | <b>—</b>           | <b>—</b>       | <b>2 145 615</b>   |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     | <b>(1 240 469)</b>  | <b>(608 444)</b>    | <b>(1 088 915)</b> | <b>100 841</b>     | <b>(337 460)</b>   |                    |                | <b>(1 088 915)</b> |
| 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          | 8 226 942          | 7 788 640          |                    |                | 7 037 185          |

**SUPPORTING DOCUMENTATION: CITY OF CAPE TOWN****Table SC1: Material variance explanations for revenue by source**

| Description                            | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Remedial or corrective steps/remarks                                               |
|----------------------------------------|-----------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <b>Revenue By Source</b>               |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                    |
| Property rates                         | (57 333)                    | -1.6%         | The variance is due to the resolution of GV2018 objections and appeals, changes in the rating category for B&Bs and guesthouses as well as residential, business and commercial rating categories associated with a reduced rate-in-rand.                                                                                                                                                                                                                                                                                                                | No immediate corrective action required.                                           |
| Service charges - electricity revenue  | 41 868                      | 0.7%          | The variance is largely due to the partial lifting of lockdown restrictions and subsequent increase in economic activities.                                                                                                                                                                                                                                                                                                                                                                                                                              | No immediate corrective action required.                                           |
| Service charges - water revenue        | 28 695                      | 2.7%          | The variance is due to higher than anticipated service charges relating to water sales for bulk tariffs, domestic full and industrial. Seasonal trends are yet to stabilise.                                                                                                                                                                                                                                                                                                                                                                             | No immediate corrective action required.                                           |
| Service charges - sanitation revenue   | 16 816                      | 3.2%          | The variance is due to higher than anticipated service charges relating to water sales for bulk tariffs, domestic full and industrial. Seasonal trends are yet to stabilise.                                                                                                                                                                                                                                                                                                                                                                             | No immediate corrective action required.                                           |
| Service charges - refuse revenue       | (37 423)                    | -8.4%         | The variance is mainly on disposal coupon fees where disposal of general waste is consumption driven and currently lower than anticipated.                                                                                                                                                                                                                                                                                                                                                                                                               | No immediate corrective action required.                                           |
| Rental of facilities and equipment     | 24 698                      | 21.1%         | The variance is mainly within the Human Settlements directorate on the following sub categories:<br>1. Indigent relief and Subsidies/Rebates, which is demand driven and dependent on eligibility; and<br>2. Rental Fixed Assets: Non Market Related, due to erroneous backdated billing of new tenants that have been regularised through new lease agreements. Billings are only allowed to be backdated for a year from the date of signing a new lease, however, it was incorrectly backdated beyond the year to the date the property was occupied. | Erroneous backdated rental billing will be rectified in the next reporting period. |
| Interest earned - external investments | 16 393                      | 5.8%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                  |
| Interest earned - outstanding debtors  | (7 410)                     | -5.2%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                  |

Table continues on next page.

| Description                     | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Remedial or corrective steps/remarks                                                                                                                                                                        |
|---------------------------------|-----------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Revenue By Source</u></b> |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                             |
| Dividends received              | —                           | - -           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -                                                                                                                                                                                                           |
| Fines, penalties and forfeits   | 163 199                     | 40.9%         | The variance is mainly within the following sub categories:<br>1. Traffic Fine Accruals, due to actual fines issued being more than planned; and<br>2. Fine Income collected, as a result of more than planned collection of outstanding fines.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | No immediate corrective action required.                                                                                                                                                                    |
| Licences and permits            | (2 497)                     | -15.7%        | The variance is mainly on Permits: Roads & Transport, due to fewer than planned wayleave permits issued for road trenches.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | No immediate corrective action required.                                                                                                                                                                    |
| Agency services                 | 9 369                       | 11.5%         | The variance is mainly due to an increase in motor vehicle registrations and license renewals, which was largely influenced by the extensions granted for license renewals.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | No immediate corrective action required.                                                                                                                                                                    |
| Transfers and subsidies         | (193 261)                   | -9.90%        | The variance reflects mainly in the following directorates:<br>1. Community Services & Health, mainly due to outstanding invoices and the misalignment of period budget provisions and actual revenue recognition.<br>2. Human Settlements, mainly on:<br>a) Informal Markets Programme, due to delayed approval of the Instruction to Perform Work and delays in door-to-door surveying as a result of COVID-19 protocols.<br>b) Belhar/Pentech Strip project, Fisantekraal Garden Cities project and the PHP project, as a result of delays due to poor performance by the Western Cape Government (WCG) subcontractors as well as unavailability of approved beneficiaries resulting in the late start of the PHP project.<br>3. Safety & Security, where recoveries for the LEAP project have not been processed since the start of the financial year, due to the Transfer Payment Agreement (TPA) not being finalised as the amended business plan still needs to be approved. Delays in finalisation of the K-9 grant TPA also contributed to the variance.<br>4. Transport, mainly due to unfilled grant-funded vacancies, and outstanding invoices from the contractor on the Automated Fare Collection maintenance project. | Outstanding invoices will be processed on receipt thereof.<br><br>Business plans are currently being finalised and will be circulated for signatures once completed where after the TPAs will be concluded. |
| Other revenue                   | 12 493                      | 1.16%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -                                                                                                                                                                                                           |
| Gains                           | 393 526                     | 65.41%        | The variance is mainly on Inventory Consumed: Gains Water and Price adjustments, due to misalignment of the budget provision and actual expenditure to accurately reflect water inventory as per the National Treasury (NT) requirements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Budgetary alignments to conform to NT's requirements will be done in the January 2022 adjustments budget.                                                                                                   |

**Table SC1: Material variance explanations for revenue by vote**

| Description                                       | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Remedial or corrective steps/remarks                                                                                                                                                                                                                   |
|---------------------------------------------------|-----------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue by Vote</b>                            |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                        |
| Vote 1 - Community Services & Health              | (34 227)                    | -11.1%        | <p>The variance is a combination of over-/under-recovery and reflects mainly in the following categories:</p> <ol style="list-style-type: none"> <li>1. Rental of facilities and equipment (under), where the year-to-date demand for facility rental is less than anticipated largely due to the impact of lockdown restrictions.</li> <li>2. Fines and Penalties (over), due to higher than anticipated income received from environmental health air quality fines.</li> <li>3. Transfers and Subsidies (under), due to outstanding invoices.</li> <li>4. Other Revenue (over), combination of over-/under-recovery: <ol style="list-style-type: none"> <li>a) Admission/Entry fees and Camp/Resort fees (under), largely as a result of lockdown restrictions, which impacted utilisation of facilities; and</li> <li>b) Burial fees (over), due to a higher demand for services linked to COVID-19 related burials.</li> </ol> </li> <li>5. Transfers and subsidies - capital (under), mainly due to slower than planned implementation on some integrated recreational facilities/grant-funded projects in Belhar, Blue Ridge, Delft Enkanini, Pelican Park, Philippi and Site C.</li> </ol> | <p>Transfers and Subsidies: Outstanding invoices to be processed on receipt thereof.</p> <p>Transfers and subsidies - capital: Construction is underway on most of the projects. Project managers are following up on October 2021 payment claims.</p> |
| Vote 2 - Corporate Services                       | (6 942)                     | -32.3%        | <p>The variance is mainly on:</p> <ol style="list-style-type: none"> <li>1. Other Revenue (under), combination of over-/under-recovery: <ol style="list-style-type: none"> <li>a) Skills Development Levy (under), where revenue has not yet been received as claims are unpredictable and difficult to plan accurately; and</li> <li>b) Recoveries of operational expenditure (over), due to the recovery of legal costs where the courts ruled in favour of the City.</li> </ol> </li> <li>2. Grants and Subsidies National (under), as a result of fewer than anticipated tranches of the Infrastructure Skills Development grant received to date.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>Period budget provision to be reviewed and aligned with the actual revenue trend.</p>                                                                                                                                                               |
| Vote 3 - Economic Opportunities & Asset Managemnt | (9 676)                     | -11.8%        | <p>The variance is a combination of over-/under-recovery, mainly on:</p> <ol style="list-style-type: none"> <li>a) Rental Fixed assets: Non-market related (under), due to cancellation and expiration of non-market related rental contracts, and the lockdown restrictions, which have negatively affected the usage/hiring of facilities;</li> <li>b) Rental Fixed assets: Market related (over), where more than planned rental agreements were concluded in the preceding months; and</li> <li>c) Transfers and subsidies (under), where the National Skills Fund tranche payment has not been received as compliance checks are still underway.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>Period budget provision to be reviewed and aligned with the actual revenue trend.</p>                                                                                                                                                               |

Table continues on next page.

| Description                      | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------|-----------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue by Vote</b>           |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Vote 4 - Energy & Climate Change | 30 939                      | 0.5%          | The variance is a combination of over-/under-recovery mainly on:<br>1. Service Charges Electricity Revenue (over), due to the partial lifting of lockdown restrictions and subsequent increase in economic activities.<br>2. Recoveries of Infrastructure Maintenance (under), which is dependent on customer demand for maintenance-related work.<br>3. Salvaged Items (under), due to less field work being performed because of lockdown restrictions, resulting in less material and redundant items being salvaged and sold.<br>4. Interest Earned on Arrears (under), due to the write-off of indigent debtors resulting in reduced outstanding balances.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | No immediate corrective action required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Vote 5 - Finance                 | (13 323)                    | -0.2%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Vote 6 - Human Settlements       | 46 246                      | 16.7%         | The variance is a combination of over-/under-recovery reflecting against the following categories:<br>1. Rental of facilities and Equipment (over), mainly on:<br>a) Indigent relief and Subsidies/Rebates, which is demand driven and dependent on eligibility, and higher than anticipated to date; and<br>b) Rental Fixed Assets: Non Market Related, due to erroneous backdated billing of new tenants that have been regularised through new lease agreements. Billings are only allowed to be backdated for a year from the date of signing a new lease, however, it was incorrectly backdated to the date the property was occupied.<br>2. Transfers & Subsidies - Operating (under), mainly on:<br>a) Grant and Subsidies National (Informal Markets Programme), due to delayed approval of the Instruction to Perform Work (IPW) and delays in door-to-door surveying as a result of COVID-19 protocols; and<br>b) Grant and Subsidies (Provincial), mainly on the Belhar/Pentech Strip project, Fisantekraal Garden Cities project and the PHP project, as a result of delays due to poor performance by the Western Cape Government (WCG) subcontractors as well as unavailability of approved beneficiaries resulting in the late start of the PHP project.<br>3. Transfers & Subsidies Capital National & Provincial (over), due to the following projects performing well and ahead of schedule:<br>a) Urbanisation: Backyards/Informal Settlement Upgrade, due to ad hoc and emergency projects City-wide. Some emergency projects undertaken in July 2021 were completed earlier than anticipated. Contractor performing well and ahead of schedule; and<br>b) Greenville Housing Project Phase 4: This project is managed by Garden Cities (developer) in partnership with the City and the WCG Department of Human Settlements. Implementation is currently underway. The tripartite agreement was concluded ahead of schedule and the developer could therefore submit invoices for work done. | Indigent relief and Subsidies/Rebates: The Indigent Relief Campaign to increase the number of residents qualifying for rates and services is currently being driven by the Urban Management directorate. The campaign includes distribution of pamphlets, loud-hailing and community engagement sessions. Registration drives will also provide residents with assistance in completing the application forms.<br><br>Rental Fixed Assets: Non Market Related: Erroneous backdated rental billings will be rectified in the next reporting period.<br><br>Greenville Housing Project Phase 4: Additional funding approval is being sought for street lighting and landscaping work. Budget and cash flows to be amended in the January 2022 adjustments budget.<br><br>Period budget provision to be reviewed and aligned with the actual revenue trend. |

Table continues on next page.

| Description                             | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                      |
|-----------------------------------------|-----------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue by Vote</b>                  |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                           |
| Vote 7 - Office of the City Manager     | 2                           | 105.7%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                         |
| Vote 8 - Safety & Security              | 37 093                      | 6.8%          | The variance is a combination of over-/under-recovery.<br>1. Fines, penalties and forfeits (over), mainly on<br>a) Traffic Fine Accruals, due to actual fines issued being more than planned; and<br>b) Fine Income collected as a result of more than planned collection of outstanding fines.<br>2. Transfers & Subsidies (under), where recoveries for the LEAP project have not been processed since the start of the financial year, due to the Transfer Payment Agreement (TPA) not being finalised as the amended business plan still needs to be approved. Delays in finalisation of the K-9 grant TPA also contributed to the variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Traffic Fines Accruals will be closely monitored to determine current trends with remedial action to be implemented, if required.<br><br>Transfers & Subsidies: Business plans are currently being finalised and will be circulated for signatures once completed where after the TPAs will be concluded. |
| Vote 9 - Spatial Planning & Environment | 2 140                       | 3.8%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                         |
| Vote 10 - Transport                     | (82 334)                    | -24.1%        | The variance is a combination of over-/under-recovery.<br>1. Fines, penalties and forfeits (over), due to credit balances on expired MyCiTi cards being accrued to revenue.<br>2. Licences and Permits: Road and Transport (under), due to fewer than planned wayleave permits issued for road trenches.<br>3. Transfers & Subsidies (under), mainly due to unfilled grant-funded vacancies, and outstanding invoices from the contractor on the Automated Fare Collection maintenance project.<br>4. Other revenue (under), mainly on:<br>a) Busfares - Transit Products, where the adjusted restriction levels resulted in reduced utilisation of services on some routes as well as the delayed recommencement of the N2 Express Way, which is projected to become operational in November 2021; and<br>b) Parking fees, due to delays in award of the new Parking management tender where request for quotations were advertised twice.<br>5. Revenue - Capital (under), mainly on the following projects:<br>a) Somerset West PTI, as the project is currently in the bid specification process;<br>b) Smart Technologies at PTIs: Area 2, due to the preparation for implementation of Phase 6 projects taking longer than anticipated; and<br>c) IRT Phase 2A (Orio funded), as a result of delays in the award of the professional services tender.<br>6. Development Contribution/BICL (over), where revenue is dependent on property development applications, which has been less than anticipated to date. | Transfers & Subsidies: Outstanding invoices will be followed up on.<br><br>Parking fees: A negotiated agreement commencing 1 January 2022 has been signed with the vendor.<br><br>Budget provisions will be reviewed during the mid-year review and performance assessment process.                       |

Table continues on next page.

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

| Description                | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Remedial or corrective steps/remarks                                                                                                                                                                                                             |
|----------------------------|-----------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue by Vote</b>     |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                  |
| Vote 11 - Urban Management | (1 609)                     | -1.6%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                |
| Vote 12 - Water & Waste    | 409 417                     | 14.1%         | <p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> <li>1. Service charges - water revenue and sanitation revenue (over), due to service charges for bulk water and sewerage sales, domestic full and industrial being slightly higher than anticipated. Seasonal trends are yet to stabilise.</li> <li>2. Services charges - Refuse revenue (under), mainly on disposal coupon fees where disposal of general waste is consumption driven and lower than anticipated to date.</li> <li>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.</li> <li>4. Transfers &amp; subsidies (under), due to misalignment of the period budget provision and actual implementation of projects.</li> <li>5. Gains (under), mainly on Inventory Consumed: Gains Water and Price adjustments, due to misalignment of the budget provision and actual expenditure to accurately reflect water inventory as per NT's requirements.</li> <li>6. Capital Transfers &amp; subsidies capital: National- and Provincial Treasury (over), where revenue recognition took place earlier than anticipated due to good contractor performance on some of the projects within the Water &amp; Sanitation Services department.</li> </ol> | <p>Period budget provisions to be reviewed and aligned with the actual revenue trend, where required.</p> <p>Budgetary alignments to conform to NT's requirements on Inventory consumed will be done in the January 2022 adjustments budget.</p> |

**Table SC1: Material variance explanations for expenditure by vote**

| Description                                                        | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| <b>Expenditure by Vote</b><br>Vote 1 - Community Services & Health | (92 244)                    | -7.5%         | Under expenditure reflects against the following categories:<br>1. Employee related costs, due to the turnaround time of filling vacancies, vacant positions put on hold, and Recreation & Parks seasonal staff quota not yet fully allocated.<br>2. Inventory Consumed, mainly on:<br>a) Materials, consumables, tools and equipment, due to lower than planned requirements for the month; and<br>b) Pharmaceutical supplies, G&D Pharmaceutical supplies, G&D Nutrition-Milk Formula, due to outstanding invoices.<br>3. Contracted Services, mainly on:<br>a) G&D Laboratory Services - Medical, due to outstanding invoices;<br>b) Security Services: Municipal Facilities, due to less spending on security services relating to land invasions;<br>c) R&M Contracted Services Buildings, due to slower than expected start on maintenance programmes; and<br>d) Medical Staff, due to lower than anticipated demand for Labour Broker services.<br>4. Transfers and Subsidies (Grants-in-aid), due to payments to approved beneficiaries taking longer than expected.<br>5. Other Expenditure, mainly on:<br>a) Hire charges, due to lower than expected implementation of ward allocation projects and departmental development programmes;<br>b) Training, due to delayed implementation of WSP22 interventions;<br>c) Electricity, due to outstanding ESKOM invoices, and;<br>d) Hire of LDV, where fewer community-related programmes were implemented as a result of the restriction levels. | The directorate has 223 vacancies in various stages of the recruitment and selection process; 492 posts were filled while 108 positions were terminated since the beginning of the financial year.<br><br>Budget for seasonal staff to be aligned to the projected appointment period, which is due to start in November 2021.<br><br>Realignments/virements to be processed to address variances, where required.<br><br>Outstanding invoices to be processed on receipt thereof. |

Table continues on next page.

| Description                                       | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------|-----------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Expenditure by Vote</u></b>                 |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                        |
| Vote 2 - Corporate Services                       | (22 496)                    | -3.5%         | <p>The variance reflects on the following categories:</p> <ol style="list-style-type: none"> <li>1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</li> <li>2. Depreciation &amp; Asset Impairment, due to delays in project completion as a result of supplier constraints, which impacted on the capitalisation of assets.</li> <li>3. Contracted Services, combination of under-/over expenditure, mainly on: <ol style="list-style-type: none"> <li>a) G&amp;D Professional services - Town Planning (under), due to delays in implementation of projects as a result of supplier constraints;</li> <li>b) Graphic Designers (under), due to completion of work taking longer than anticipated;</li> <li>c) Servicing of vehicles (over), where renewal invoices were paid earlier than anticipated; and</li> <li>d) R&amp;M Maintenance of Equipment (under), due to an allocation error with the posting of actuals, which will be corrected in the following reporting period.</li> </ol> </li> <li>4. Other Expenditure, mainly on: <ol style="list-style-type: none"> <li>a) Telecom: Cell Phone - additional charges, due to a credit refund from the service provider as a result of an incorrect billing; and</li> <li>b) Software Licences - Upgrade/Protection, as a result of delays in receipt of invoices from vendors for services rendered.</li> </ol> </li> </ol> | <p>The directorate has 169 vacancies in various stages of the recruitment and selection process; 51 positions were filled and 30 terminations processed since the start of the financial year.</p> <p>Realignments/virements to be processed to address variances, where required.</p> <p>Outstanding invoices to be processed on receipt thereof.</p> |
| Vote 3 - Economic Opportunities & Asset Managemnt | (30 674)                    | -6.8%         | <p>The variance reflects on the following categories:</p> <ol style="list-style-type: none"> <li>1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</li> <li>2. Contracted services, a combination of over-/under expenditure, on: <ol style="list-style-type: none"> <li>a) R&amp;M Contracted Services Building and Cleaning Costs (under), due to receipt of invoices after month end; and</li> <li>b) 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.</li> </ol> </li> <li>3. Transfers and subsidies, where the National Skills Fund tranche has not yet been received as compliance checks are still underway resulting in no expenditure being incurred by the City.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>The directorate has 88 vacancies in various stages of the recruitment and selection process; 24 positions were filled and 8 terminations processed since the beginning of the financial year.</p> <p>Period budget provision to be reviewed and adjusted, where identified.</p>                                                                     |

Table continues on next page.

| Description                                                           | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| <b><u>Expenditure by Vote</u></b><br>Vote 4 - Energy & Climate Change | 94 449                      | 2.1%          | <p>The variance is a combination of over-/under expenditure mainly on:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to <ol style="list-style-type: none"> <li>a) The turnaround time in filling vacancies and the impact of the internal filling of vacancies;</li> <li>b) Booking of Long Service Award expenditure to the incorrect cost element; and</li> <li>c) Appointment of only two-thirds of the full complement of apprentices as a result of COVID-19 social distancing requirements.</li> </ol> </li> <li>2. Bulk Purchases (over), due to: <ol style="list-style-type: none"> <li>a) Rectification of the Eskom main account for underbilling in the previous financial year; and</li> <li>b) An increase in purchases due to the partial lifting of lockdown restrictions and the subsequent economic recovery. This is in line with the over-recovery in revenue.</li> </ol> </li> <li>3. Contracted services (under), combination of over-/under expenditure, largely on: <ol style="list-style-type: none"> <li>a) Advisory Services - Project Management (under), due to delays in renewal of an expired project management tender, and delays in the Athlone Power Station decommissioning project as a result of a heritage site consideration appeal;</li> <li>b) R&amp;M Electrical (under), due to the partial award of the Public Lighting maintenance contract as two of the three contracts are still to be awarded;</li> <li>c) R&amp;M Material General &amp; Consumables (under), due to the partial award of the Public Lighting maintenance contract as two of the three contracts are still to be awarded, and delays in the award of the building tender;</li> <li>d) R&amp;M Maintenance of Equipment (under), due to delays in award of the vehicle repair and servicing tender;</li> <li>e) Cleaning Costs (under), due to an appeal against the cleaning services tender resulting in delays in the awarding of the tender; and</li> <li>f) Security Services: Municipal Facilities (over), due to an increase in theft and vandalism resulting in more services being required. Payment of disputed invoices relating to services rendered in the previous financial year further contributed to the over expenditure.</li> </ol> </li> <li>4. Other Expenditure (under), mainly on Uniform &amp; Protective Clothing, where spending is dependent on the demand for Personal Protective Equipment (PPE).</li> </ol> | <p>The directorate has 166 vacancies in various stages of the recruitment and selection process; 53 positions were filled and 21 terminations processed since the beginning of the financial year.</p> <p>HR is still working on expediting the appointment of the rest of the apprentices and the expectation is that it will be finalised by November 2021.</p> <p>Cash flow alignment and budget reallocation will take place in ensuing periods, where necessary.</p> <p>Delays in the awarding of tenders are currently being addressed.</p> <p>The overall over expenditure is mainly as a result of the current over expenditure on Bulk Purchases. It is expected that sales will be over recovered in future months and an adjustment will be made in the January 2022 adjustments budget.</p> |

Table continues on next page.

| Description                         | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------|-----------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Expenditure by Vote</u></b>   |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Vote 5 - Finance                    | (25 247)                    | -2.4%         | The variance is mainly on:<br>1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.<br>2. Other expenditure, mainly on:<br>a) Recoveries: Claim Medical Expenses, due to refunds from the Road Accident Fund for medical- and compensation expenses paid by the City; and<br>b) Public Liability Claims, due to fewer than anticipated claims received to date.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | The directorate has 142 vacancies in various stages of the recruitment and selection process; 25 vacancies were filled and 24 posts terminated since the start of the financial year.<br><br>Period budget provision to be reviewed and adjusted, where identified.                                                                                                                                                                                                                                                                                                                                            |
| Vote 6 - Human Settlements          | (6 157)                     | -1.8%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | The directorate has 105 vacancies in various stages of the recruitment and selection process; 70 positions were filled with 12 terminations processed since the start of the financial year.                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Vote 7 - Office of the City Manager | 10 978                      | 9.3%          | The variance is a combination of over-/under expenditure against the following categories:<br>1. Employee related costs (over), mainly on Wages: Mayor's Job Creation Project, where expenditure relating to the Mayoral Walking Bus and Community Deployment Projects is booked against this element while the budget is incorrectly allocated against Advisory Services - Project Management.<br>2. Contracted Services (under), combination of under-/over expenditure mainly on:<br>a) Advisory Services - Project Management (under), due to incorrect budget allocation for expenditure relating to the Mayoral Walking Bus and Community Deployment projects, which was incurred against employee-related costs; and<br>b) Event Promoters (over), due to expenditure relating to mayoral projects/events being higher than planned to date.<br>3. Transfers and Subsidies (over), mainly on Relief and Charitable contributions, due to assistance provided being slightly more than planned.<br>4. Other Expenditure (under), mainly on Advertising - Corporate and Municipal Accounts, due to lower than planned requirement for mayoral advertising/media campaigns. | The directorate has 10 vacancies in various stages of the recruitment and selection process; 6 positions were filled since the start of the financial year and 3 were terminated. The filling of vacancies is ongoing.<br><br>Employee related costs: The budget will be moved from Advisory Services - Project Management to this element by way of virement.<br><br>Period budget provisions will be reviewed and amended, where necessary.<br><br>Overall over expenditure is mainly due to incorrect budget allocation, which will be addressed in the mid-year review and performance assessment process. |

Table continues on next page.

| Description                             | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------|-----------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Expenditure by Vote</u></b>       |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Vote 8 - Safety & Security              | (15 058)                    | -1.3%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | The directorate has 683 vacancies in various stages of the recruitment and selection process; 471 posts were filled while 61 were terminated since the beginning of the financial year.                                                                                                                                                                                                                                                                                                                                                                                                     |
| Vote 9 - Spatial Planning & Environment | (22 079)                    | -8.8%         | The variance reflects mainly against Employee related costs and is due to the turnaround time in filling vacancies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | The directorate has 77 vacancies in various stages of the recruitment and selection process; 40 posts were filled while 12 were terminated since the beginning of the financial year.                                                                                                                                                                                                                                                                                                                                                                                                       |
| Vote 10 - Transport                     | 11 975                      | 1.3%          | <p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</li> <li>2. Depreciation (over), due to assets being capitalised earlier than anticipated.</li> <li>3. Inventory Consumed (over), mainly on: <ol style="list-style-type: none"> <li>a) R&amp;M Materials General &amp; Consumables, due to road- and traffic signal maintenance being more than planned; and</li> <li>b) Fuel, due to the numerous fuel price increases.</li> </ol> </li> <li>4. Contracted Services (over), mainly on: <ol style="list-style-type: none"> <li>a) R&amp;M Maintenance of Equipment, due to more maintenance work on the MyCiTi buses in preparation of the recommencement of the N2 Express Way route in November 2021;</li> </ol> </li> </ol> <p><i>Continued on next page.</i></p> | <p>The directorate has 317 vacancies in various stages of the recruitment and selection process; 71 posts were filled while 24 terminations were processed since the beginning of the financial year.</p> <p>Budget realignments/virements to be processed, where identified.</p> <p>Overall over expenditure is mainly due to misalignment of the period budget provisions with the actual expenditure on a number of expenditure elements. This will be addressed with revised cash flows with a further review to be done in the mid-year review and performance assessment process.</p> |

Table continues on next page.

| Description                       | YTD Variance<br>R thousands | Variance<br>%     | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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| <b><u>Expenditure by Vote</u></b> |                             |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Vote 10 - Transport               | See previous page           | See previous page | <p>b) R&amp;M Contracted Services Buildings, due to road- and stormwater maintenance on the road resurfacing programme being more than planned;</p> <p>c) G&amp;D Security Services &amp; Charges, due to an increased requirement for Security at PTIs; and</p> <p>d) G&amp;D Transportation Services People, due to the earlier than anticipated payment of invoices for MyCiTi Station Management and PTIs.</p> <p>5. Other expenditure (over), mainly on Software Licences - Upgrades/ Protection, due to the upgrade of the Facility Management Enterprise system at the Transport Management Centre (TMS), MyCiTi stations as well as PTIs, which is crucial for passenger safety.</p>                                                                                                                                                                                                                                                                                                                                                                                                                      | See previous page                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Vote 11 - Urban Management        | 5 594                       | 1.9%              | <p>The variance is a combination of over-/under expenditure mainly on:</p> <p>1. Employee related costs (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Salaries and wages (under), due to the turnaround time in filling vacancies; and</p> <p>b) Wages: Mayor's Job Creation Project (MJCP) (over), due to corporate EPWP MJCP operating projects (i.e. Kader Asmal - Alien Vegetation, Women At Work Skills Development and EPWP Jobseekers Data Base) progressing faster than anticipated.</p> <p>2. Contracted Services (over):</p> <p>a) R&amp;M Gardening Service, due to ward allocation projects in respect of additional mowing and pruning, bush clearing and repair of recreation facilities progressing faster than anticipated; and</p> <p>b) Administrative and Support Staff, due to an increase in labour broker appointments in respect of the Public Participation process.</p> <p>3. Transfers and Subsidies (over), due to the early payment of Corporate EPWP Grant/Sponsorship to the National Skills Fund in respect of the Cape Skills Acceleration Project.</p> | <p>The directorate has 26 vacancies in various stages of the recruitment and selection process; 8 positions were filled while 122 were terminated since the beginning of the financial year. Filling of vacancies is ongoing.</p> <p>Period budget provisions will be reviewed against actual trends and adjusted where so identified.</p> <p>The overall over expenditure is mainly due to corporate EPWP MJCP operating projects progressing faster than anticipated. This will be addressed with revised cash flows to be reviewed in the mid-year review and performance assessment process.</p> |

Table continues on next page.

| Description                       | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| <b><u>Expenditure by Vote</u></b> |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Vote 12 - Water & Waste           | 48 259                      | 1.4%          | <p>The variance reflects against the following categories:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies and the internal filling of vacancies.</li> <li>2. Finance Charges (over), due to an unplanned court order payment.</li> <li>3. Inventory Consumed (over), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) Materials Consumables Tools &amp; Equipment (under), where fewer bins were stolen/damaged resulting in fewer replacements;</li> <li>b) R&amp;M Material General &amp; Consumables (under), due to changes in implementation of the maintenance contract when responding to service notifications resulting in savings being realised within the Customer Services section;</li> <li>c) Printing Stationery &amp; Photographic (under), due to a decrease in the stationery requirements as many staff members are currently working from home;</li> <li>d) Fuel (Petrol, Diesel and Fuel Oil) (over), due to the fluctuation in fuel prices as well as the increased utilisation of fleet;</li> <li>e) Inventory consumed: Bulk Water (under), due to adjustments/rework required to the full year budget provision in line with NT's requirements as well as the outstanding volumes for October 2021; and</li> <li>f) Inventory consumed: Reticulation Water (over), due to the creation of a new cost element to reflect inventory correctly as per NT's requirement.</li> </ol> </li> <li>4. Contracted Services (under), a combination of over/under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) R&amp;M Contracted Services Building (under), due to changes in implementation of the maintenance contract when responding to service notifications which has resulted in savings being realised within the Customer Services section;</li> <li>b) Sewerage Services (under), due to outstanding invoices as well as misalignment of the periodic plan with the actual expenditure to date;</li> <li>c) R&amp;M Electrical (under), where the period budget provision is based on the previous financial year's periodic expenditure, however, similar expenditure trends have not been experienced to date;</li> </ol> </li> </ol> <p><i>Continued on next page.</i></p> | <p>The directorate has 1075 vacancies in various stages of the recruitment and selection process; 259 vacancies were filled while 87 were terminated since the beginning of the financial year.</p> <p>Invoices to be processed on receipt thereof.</p> <p>Budget realignments/virements to be processed, where identified.</p> <p>Inventory consumed: The budget provision and periodic planned amounts will be updated in the January 2022 adjustments budget.</p> <p>The overall status currently reflects a perceived over expenditure, which is due to misalignment of the budget provision and actual expenditure to accurately reflect water inventory to conform to NT's requirements.</p> |

Table continues on next page.

| Description                       | YTD Variance<br>R thousands | Variance<br>%            | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Remedial or corrective<br>steps/remarks |
|-----------------------------------|-----------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b><u>Expenditure by Vote</u></b> |                             |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                         |
| Vote 12 - Water & Waste           | <i>See previous page</i>    | <i>See previous page</i> | <p>d) Refuse Removal (under), where contractors are utilised to a lesser extent in the in-sourced areas as vehicle breakdowns are fewer than anticipated to date;</p> <p>e) Haulage (under), where the amount of waste being hauled from transfer stations and drop-off sites to landfill sites has been lower than anticipated to date;</p> <p>f) Sludge removal (under), due to a number of outstanding invoices for October 2021;</p> <p>g) Advisory Services - Research &amp; Advisory (under), due to delays in finalisation of the main professional services tender, which has since been approved with project managers finalising works packages. The extension of tender 26C 2017/18 is in the process of being awarded to allow for further expenditure;</p> <p>h) Meter Management (over), due to an increase in warning letters issued by the Debt Management branch;</p> <p>i) Administrative and Support Staff (over), as the number of Labour Broker staff appointed in place of permanent staff affected by the pandemic has been higher than anticipated;</p> <p>j) R&amp;M Maintenance of Equipment (over), due to a number of equipment repairs being finalised earlier than anticipated within the Reticulation section;</p> <p>k) Litter Picking and Street Cleaning (under), where the amount of waste being removed from Informal Settlements is lower than anticipated to date; and</p> <p>l) Waste Minimisation (over), where chipping of green waste is consumption driven and higher than anticipated to date.</p> <p>5. Other expenditure (over), mainly on:</p> <p>a) Prior Year Expenses and Refunds paid, due to higher than anticipated disposal coupon refunds processed to date;</p> <p>b) R&amp;M Hire of LDV, Pvan, Bus, Special Vehicle, due to an increase in hired vehicles required for maintenance-related work within the Stormwater section;</p> <p>c) Water Resource Management Charge DWS, due to the split of the water resource management charges relating to bulk purchases from other cost elements as per NT requirement; and</p> <p>d) Hire of LDV, P/Van, Bus, Special Vehicle, due to an increase in vehicles hired as additional drivers were appointed within the Informal Settlements section as well as additional vehicles hired to adhere to social distancing regulations when transporting staff.</p> <p>6. Transfers and subsidies (under), due to delays in the final approval of the agreement for the alien vegetation project, which has since been finalised. The report is currently in the process of obtaining approval.</p> <p>7. Losses (over) mainly on Inventory consumed: Various, due to the new cost element(s) created to correctly reflect inventory as per NT's requirement.</p> | <i>See previous page.</i>               |

**Table SC1: Material variance explanations for expenditure by type**

| Description                     | YTD Variance<br>R Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------|-----------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure By Type</b>      |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                            |
| Employee related costs          | (273 041)                   | -5.8%         | The variance is mainly due to:<br>1. The turnaround time in filling vacancies;<br>2. The internal filling of vacancies;<br>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;<br>and<br>4. Hold placed on identified vacancies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | The City had 3081 vacancies as at 31 October 2021; 1570 positions were filled (698 internal, 244 external, 628 rehire) with 512 terminations processed since the start of the financial year.<br><br>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 ongoing. |
| Remuneration of councillors     | (823)                       | -1.5%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -                                                                                                                                                                                                                                                                                                                                                                          |
| Debt impairment                 | -                           | -             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                                                                                          |
| Depreciation & asset impairment | 6 157                       | 0.6%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -                                                                                                                                                                                                                                                                                                                                                                          |
| Finance charges                 | 2 545                       | 1.0%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -                                                                                                                                                                                                                                                                                                                                                                          |
| Bulk purchases - electricity    | 142 623                     | 3.9%          | The variance is largely due to the rectification of the Eskom main account for underbilling in the previous financial year. The increase in purchases as a result of the partial lifting of lockdown restrictions and the subsequent economic recovery further contributed to the over expenditure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | No immediate corrective action required.                                                                                                                                                                                                                                                                                                                                   |
| Inventory consumed              | 275 290                     | 25.5%         | The variance is a combination of over-/under expenditure.<br>1. Pharmaceutical supplies, G&D Pharmaceutical supplies (under), due to outstanding invoices.<br>2. Fuel (Petrol, Diesel, Fuel Oil) (over), due to higher than planned demand for fuel as well as the increase in the fuel price.<br>3. Inventory consumed: Bulk Water (under), due to adjustments/reworks required to the full year budget provision to conform to NT's requirements as well as outstanding volumes for October 2021;<br>4. Inventory consumed: Reticulation Water (over), where a new cost element will be created to accurately reflect inventory as per NT's requirements. Overspending on this cost element offsets against underspending on Inventory consumed: Reticulation.<br>5. R&M Material General & Consumables (under), due to the partial award of the Public Lighting maintenance contract as two of the three contracts are still to be awarded, delays in award of the building tender, and changes made to the implementation of the maintenance contract when responding to service notifications, which has resulted in savings being realised within the Customer Services branch. | Outstanding transactions and invoices will be processed in the next reporting period.<br><br>Budgetary alignment will be effected in the January 2022 adjustments budget.                                                                                                                                                                                                  |

Table continues on next page.

| Description                       | YTD Variance<br>R Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                       |
|-----------------------------------|-----------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Expenditure By Type</u></b> |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                            |
| Contracted services               | (231 089)                   | -12.9%        | <p>The variance is a combination of over-/under expenditure against the following elements:</p> <ol style="list-style-type: none"> <li>1. Advisory Services - Project Management (under), mainly due to the incorrect budget allocation for expenditure relating to the Walk-in Bus project and Citizens Deployment project, which was incurred against employee-related cost.</li> <li>2. R&amp;M Contracted Services Buildings (under), due to the slower than anticipated start of maintenance programmes as well as savings realised as a result of changes to the implementation of the maintenance contract for the repair of plumbing and installation of water management devices at domestic properties occupied by indigent households.</li> <li>3. Sludge removal (under), due to outstanding invoices for October 2021.</li> <li>4. Haulage (under), as the amount of waste being hauled from transfer stations and drop-off sites to landfill sites is lower than anticipated to date.</li> <li>5. R&amp;M Contracted Services electrical (under), where the period budget provision was based on the previous financial year's periodic expenditure, although, similar expenditure trends were not experienced to date.</li> <li>6. Sewerage Services (under), due to outstanding invoices as well as misalignment of the budget and actual expenditure.</li> <li>7. Refuse Removal (under), where contractors are utilised to a lesser extent in the in-sourced areas as vehicle breakdowns are fewer than anticipated to date.</li> <li>8. Litter Picking and Street Cleaning (under), as the amount of waste being removed from Informal Settlements is consumption driven and is currently lower than anticipated.</li> <li>9. G&amp;D Transportation Services People (over), due to the earlier than anticipated approval of invoices for MyCiTi Station Management and PTIs.</li> <li>10. R&amp;M Gardening Service (over), where ward allocation projects in respect of additional mowing and pruning, bush clearing and repair of recreation facilities are progressing faster than anticipated.</li> </ol> | <p>Realignments/virements to be processed to address variances, where required.</p> <p>Outstanding invoices to be processed on receipt thereof.</p> <p>Poor contractor performance to be addressed through contract management procedures.</p> <p>Period budget provisions to be reviewed and adjusted where required.</p> |
| Transfers and subsidies           | (531)                       | -0.4%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                                                          |
| Other expenditure                 | (20 861)                    | -2.5%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                                                          |
| Losses                            | 57 031                      | 1322.2%       | The variance is mainly on Inventory consumed (Water) - Various, due to new cost element(s) created to reflect inventory correctly as per NT's requirements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Alignment of the budget and actual expenditure to be done in the January 2022 adjustments budget.                                                                                                                                                                                                                          |

**Table SC1: Material variance explanations for capital expenditure by vote**

| Description                                       | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------|-----------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Capital Expenditure by Vote</u></b>         |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Vote 1 - Community Services & Health              | (24 491)                    | -37.6%        | The negative variance reflects on the following projects/programmes:<br>1. Site C Integrated Recreation Facility, which was initially delayed due to community unrest but construction work is now underway.<br>2. IT Modernisation, where appeals lodged against tender 56S/2020/21 caused initial delays on the programme.<br>3. Blue Ridge Integrated Recreation Facility, where delays were experienced due to land invasion, which has since been resolved. Stakeholder engagement to determine the scope of work is currently underway. Site hand over is anticipated to take place by December 2021.<br>4. Upgrade of Security at Clinics FY22, which was initially delayed due to engagement with stakeholders taking longer than anticipated. The verification of quotes are currently underway.<br>5. New Fisantekraal Clinic, which was delayed due to the outstanding approval of professional services tender 30C/2018/19, which has since been obtained with orders having been placed. | Project managers together with the support of the finance manager/heads will:<br>1. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously.<br>2. Engage with community in order to mitigate community concerns raised.<br>3. Identify challenges and process virements where applicable to ensure maximum capital spend at financial year-end.<br>4. Utilise the January 2022 adjustments budget to align projects to amended implementation readiness based on challenges experienced in the current financial year.<br>5. Increase the appointment of resources for the IT Modernisation programme in ensuing months. |
| Vote 2 - Corporate Services                       | (58 915)                    | -82.7%        | The negative variance reflects on the following projects/programmes:<br>1. ERP Annual Capacity Growth FY22, where the procurement of hardware has been deferred to January 2022 when newer equipment to provide for a better solution, which will benefit the City by processing data more efficiently and save on power consumption in the data centre will be available.<br>2. Enterprise Monitoring & Management Solution FY22, which was initially delayed due to the protracted process of loading pricing schedules on SAP system for tender 92G/2020/21. Orders have now been placed; awaiting delivery.<br>3. BIP Applications, which was initially delayed due to the original tender (365C/2018/19) being put on hold. This situation was then remedied by making use of alternative tender 254C/2020/21. The order for the professional service has been placed.                                                                                                                           | Cash flows to be amended in the January 2022 adjustments budget process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Vote 3 - Economic Opportunities & Asset Managemnt | (9 695)                     | -31.8%        | The negative variance reflects on the following projects/programmes:<br>1. Fleet Management - FS Fleet Replacement FY22, where the delivery of some vehicles has been delayed due to reduced manufacturing capacity as a result of COVID-19 lockdown restrictions.<br>2. Property Management - CTICC 2 - Interface Structure, which was initially delayed due to the detailed design phase taking longer than anticipated. This was however resolved and approved and construction is currently underway.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Cash flows to be amended in the January 2022 adjustments budget process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

Table continues on next page.

| Description                         | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Remedial or corrective steps/remarks                                                                                                                                                                                                            |
|-------------------------------------|-----------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Capital Expenditure by Vote</b>  |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                 |
| Vote 4 - Energy & Climate Change    | (111 020)                   | -42.5%        | The reasons for the negative variance is mainly due to the following projects:<br>1. SCADA Master Station Upgrade, which is behind schedule due to initial delays in establishing project teams. The first invoice for the System Definition Phase was received at the end of October 2021 and is in the process of being vetted with payment to reflect in the next reporting period.<br>2. System Equipment Replacement: South Area S FY22, which is behind schedule as planning and prioritisation of projects took longer than anticipated. Some projects have commenced on site with others to follow.<br>3. Paardevlei Switching Station, where the contractor is behind programme due to inclement weather and delays in delivery of material. Building works completed. Practical completion certificate issued. End of defects snags in progress. HV cable installed. Jointing works complete. Cable termination to follow. Tender 267Q/2019/20 awarded. GIS switchgear installation and commissioning complete.<br>4. HV OH Line Refurbish (Structures) FY22, due to delays in receipt of the signed Works Project Document (WPD). The WPD has since been signed and received with orders created.<br>5. System Equipment Replacement: North Area N FY22, which is behind schedule as tender 082Q/2020/21 was only awarded in October 2021 although there are still challenges with the pricing schedules. Some projects have commenced on site with others to follow. | There are on-going engagements with 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                    | (1 661)                     | -65.9%        | The reasons for the negative variance is mainly due to the following projects:<br>1. System Enhancement Projects FY22: Tender 056S/2020/21 has now been awarded. The system enhancement project has commenced.<br>2. IT Equipment: IT tender 60G/2018/19 has been awarded.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1. Line will monitor and ensure that systems are upgraded in line with expected deliverables.<br>2. Tender is in place and orders to be placed immediately by line.                                                                             |
| Vote 6 - Human Settlements          | 27 635                      | 16.8%         | The main reason for the positive variance is due to the Tripartite agreement for the Greenville Housing Project Phase 4 project being concluded earlier than anticipated. This project is managed by a developer in partnership with the City and the Western Cape Government's (WCG) Department of Human Settlements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Budget and cash flows to be amended in the January 2022 adjustments budget process.                                                                                                                                                             |
| Vote 7 - Office of the City Manager | (6)                         | -3.4%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | -                                                                                                                                                                                                                                               |

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| Description                               | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------|-----------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Capital Expenditure by Vote</u></b> |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Vote 8 - Safety & Security                | (23 202)                    | -50.5%        | <p>The reasons for the negative variance are mainly due to the following:</p> <ol style="list-style-type: none"> <li>1. IT Tender 60G/2018/19 price refresh, which was only finalised at the end of October 2021.</li> <li>2. Appeals lodged against tender 056S/2020/21 in respect of the following projects: <ol style="list-style-type: none"> <li>a) EPIC 1.1: Computer Aided Dispatch System;</li> <li>b) EPIC 2.1: Contravention System;</li> <li>c) EPIC 2.2: NW Community Safety System; and</li> <li>d) Specialised IT Equipment: Replacement FY22.</li> </ol> </li> <li>3. Delays in the import of Fire &amp; Rescue Services Specialised Vehicles.</li> </ol>                                                                                                            | <ol style="list-style-type: none"> <li>1. IT equipment orders to be placed in the next reporting period.</li> <li>2. The appeals have been resolved and tender 056S/2020/21 is now active. Orders have been placed for professional services.</li> <li>3. Cash flow will be adjusted in the January 2022 adjustments budget as delivery of the replacement specialised vehicles might take longer than anticipated.</li> </ol>                                                                                                                                        |
| Vote 9 - Spatial Planning & Environment   | (14 308)                    | -51.9%        | <p>The negative variance reflects on the following projects:</p> <ol style="list-style-type: none"> <li>1. Helderberg Nature Reserve Development, which is behind schedule due to inclement weather, and delays in permanent power connection and installation of temporary power.</li> <li>2. Glencairn Precinct Upgrade, which is delayed due to the contractor's poor performance and slow progress.</li> <li>3. Philippi Fresh Produce Market Refurbishment, and Table Bay and Tygerberg Nature Reserve Upgrades project, which is behind schedule due to delays in accessing transversal tenders 339Q/2018/19 and 286Q/2018/19.</li> <li>4. Asanda Village Wetland Rehabilitation project, which is delayed due to illegal occupation of the site by a goat farmer.</li> </ol> | <ol style="list-style-type: none"> <li>1. Consultants are in the process of verifying claims before submitting it.</li> <li>2. Contractor has committed to a revised programme and has indicated that additional workforce will be recruited to ensure due completion date is achieved.</li> <li>3. Ongoing engagement with respective tender owners with regard to the transversal access and utilisation.</li> <li>4. Construction will commence in 2022/23. A portion of the project will therefore be rephased in the January 2022 adjustments budget.</li> </ol> |
| Vote 10 - Transport                       | (110 243)                   | -51.6%        | <p>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:</p> <ol style="list-style-type: none"> <li>1. Somerset West Public Transport Interchange: Project had a late start as a result of a prolonged evaluation process. BAC made an award with no appeal received. The contractor received his construction permit. The MOA between the City and contractor is being finalised.</li> <li>2. Grassy Park Non-Motorised Transport: Cash flows misaligned. Contractor is on site and construction is progressing well.</li> </ol> <p><i>Continued on next page.</i></p>                                                                                          | <ol style="list-style-type: none"> <li>1. A portion of the budget will be rephased in the January 2022 adjustments budget with budget and cash flow to be amended in the January 2022 adjustments budget.</li> <li>2 &amp; 4. Budget and cash flow to be amended in the January 2022 adjustments budget.</li> <li>3. Budget to be rephased during the January 2022 adjustments budget. Orio funding will not be required in the current financial year and will be reduced to zero in the January 2022 adjustments budget.</li> </ol>                                 |

Table continues on next page.

| Description                               | YTD Variance<br>R thousands | Variance<br>%     | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------|-----------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Capital Expenditure by Vote</u></b> |                             |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Vote 10 - Transport                       | See previous page           | See previous page | 3. IRT Phase 2A: Depot Building Works - Mitchells Plain and Khayelitsha: Construction was delayed due to cancellation of the replacement professional services tender. Application for transversal use of Framework Tender 194C/2020/21 has been submitted but is still in the Section 33 stage. A new professional service provider procurement process has commenced (DP6727) with the Section 33 process to commence after BAC approval, which is anticipated to be at the end of October 2021.<br>4. Smart Technologies at Public Transport Interchanges: The remainder of the Phase 6 projects are currently being initiated. Fibre projects in sign-off stage. Preparation/coordination for implementation of Phase 6 projects is taking longer than anticipated. The first Phase 6 project (Atlantis) has been completed. Phase 5 implementation is completed. Budget and cash flow to be amended in the January 2022 adjustments budget. | See previous page                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Vote 11 - Urban Management                | (8 845)                     | -64.0%            | The negative variance reflects on the following projects/programmes:<br>1. 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.<br>2. Nyanga Urban Node Informal Trade: Delays experienced in obtaining confirmation to utilise tender 149S/2018/19 resulted in the late commencement of the project. Project scope and project schedule have been completed. Draft project specifications to appoint the professional team to undertake contextual analysis and planning have been completed.<br>3. Bonteheuwel Town Centre Upgrade Building: Delays due to tender 301Q/2017/18 reaching its capacity. The tender capacity has since been increased and orders have subsequently been placed. The contractor is on-site and some work has been completed.                                                                      | 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.<br><br>Tender-related issues were escalated to Contract Managers for resolution.<br><br>Budget and cash flows will be amended in the January 2022 adjustments budget. |
| Vote 12 - Water & Waste                   | (255 376)                   | -36.9%            | 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                 | (12)                        | -82.4%            | Initial delays due to the unavailability of IT tender 060G/2018/19. Priority needs have been finalised.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Orders will be placed in December 2021. Additional funding is required due to the appointment of extra staff. Virement of funds application will be processed in November 2021.                                                                                                                                                                                                                                                         |

Table continues on next page.

| Description                                                  | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------|-----------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Capital Expenditure by Vote</b><br>Solid Waste Management | (160 800)                   | -71.0%        | The negative variance reflects on the following projects/programmes:<br>1. Coastal Park - Design and Develop (MRF): Project delayed as a result of negotiations on tender 301Q/2020/21 that need to be finalised before an award may be made.<br>2. Vissershok North - Design and Develop Airspace: Initial delays as a result of feedback on the design submitted for the new landfill airspace required from the National Department of Water Services and Department of Forestry, Fisheries and the Environment (DFFE).<br>3. CBD Depot Upgrade project and New Prince George Drop-off project: Projects behind schedule due to outstanding invoices.<br>4. Coastal Park: LFG Infrastructure – Beneficiation: Project initially delayed due to the earthing design of the substation taking longer than anticipated.<br>5. Construction of Workshop - Vissershok, where the adjusted Bid Initiation Form (BIF) is in the process of being signed. | 1. The report on the outcome of the negotiations will be submitted to the BAC in November 2021 to finalise the award.<br>2. Feedback has been received from DFFE with proposed changes to the detailed design. Professional services will be completing the changes in November 2021.<br>3. Project manager is following up on the late submission of invoices. Construction is in progress. Cash flows to be corrected in the January 2022 adjustments budget.<br>4. Design has been finalised and the building plan submitted for approval.<br>5. Construction start date has been shifted to February 2023 due to the increase in construction estimate. |
| Water & Sanitation Services                                  | (94 564)                    | -20.4%        | The underspend is due to:<br>1. Delays in approval of tenders as a result of appeals received and extended bid specification process.<br>2. Misalignment of cash flows on some major projects, which include Potsdam Waste Water Treatment works, Contermanskloof Reservoir, Cape Flats Aquifer Recharge, and Meter Replacement Program.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Cash flows and projects at risk of being spent will be adjusted in the January 2022 adjustments budget process. The department will maintain the improvements previously made relating to the focused management approach on capital programme implementation, enhanced Contract- and Tender Management. Closer engagements with CPPPM (to align reports with e.g. value at risk) and the Office of the CFO are also continuing.                                                                                                                                                                                                                            |

**Table SC1: Material variance explanations for cash flow**

| Description<br>R thousands                        | YTD variance<br>R Thousands | YTD<br>variance<br>% | Reasons for material deviations                                                                                                                                               | Remedial or corrective<br>steps/remarks                                                          |
|---------------------------------------------------|-----------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                             |                      |                                                                                                                                                                               |                                                                                                  |
| <b>Receipts</b>                                   |                             |                      |                                                                                                                                                                               |                                                                                                  |
| Property rates                                    | (98 239)                    | -2.7%                | Immaterial variance.                                                                                                                                                          | -                                                                                                |
| Service charges                                   | 249 377                     | 3.3%                 | Immaterial variance.                                                                                                                                                          | -                                                                                                |
| Other revenue                                     | 658 883                     | 47.1%                | Revenue not allocated to the correct categories at the time of reporting.                                                                                                     | Allocation will take place during the January 2022 adjustments budget.                           |
| Government - operating                            | (9 958)                     | -0.6%                | Immaterial variance.                                                                                                                                                          | No corrective action required.                                                                   |
| Government - capital                              | (182 631)                   | -13.1%               | Grant income not received as originally budgeted.                                                                                                                             | Grant budget to be seasonalised in accordance with updated payment schedules and correspondence. |
| Interest                                          | 50 353                      | 18.8%                | More interest income received than originally budgeted for.                                                                                                                   | No corrective action required.                                                                   |
| Dividends                                         | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| <b>Payments</b>                                   |                             |                      |                                                                                                                                                                               |                                                                                                  |
| Suppliers and employees                           | 1 390 728                   | 10.5%                | Cash outflows took place earlier than originally budgeted for as a result of the payment of the previous financial year's year-end expenditure in the current financial year. | No corrective action required.                                                                   |
| Finance charges                                   | 42                          | 0.0%                 | Immaterial variance.                                                                                                                                                          | -                                                                                                |
| Transfers and Grants                              | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>722 984</b>              | <b>30.8%</b>         |                                                                                                                                                                               |                                                                                                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                             |                      |                                                                                                                                                                               |                                                                                                  |
| <b>Receipts</b>                                   |                             |                      |                                                                                                                                                                               |                                                                                                  |
| Proceeds on disposal of PPE                       | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| Decrease (Increase) in non-current debtors        | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| Decrease (increase) other non-current receivables | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| Decrease (increase) in non-current investments    | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| <b>Payments</b>                                   |                             |                      |                                                                                                                                                                               |                                                                                                  |
| Capital assets                                    | (1 161 286)                 | -45.5%               | Lower creditors outflow than budgeted for.                                                                                                                                    | No corrective action required.                                                                   |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>(1 161 286)</b>          | <b>-45.5%</b>        |                                                                                                                                                                               |                                                                                                  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                             |                      |                                                                                                                                                                               |                                                                                                  |
| <b>Receipts</b>                                   |                             |                      |                                                                                                                                                                               |                                                                                                  |
| Short term loans                                  | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| Borrowing long term/refinancing                   | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| Increase (decrease) in consumer deposits          | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| <b>Payments</b>                                   |                             |                      |                                                                                                                                                                               |                                                                                                  |
| Repayment of borrowing                            | -                           | -                    | -                                                                                                                                                                             | -                                                                                                |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>-</b>                    | <b>-</b>             | <b>-</b>                                                                                                                                                                      | <b>-</b>                                                                                         |

**Table SC2: Monthly Budget Statement - performance indicators**

| Table 3021 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 |
| <b><u>Borrowing Management</u></b>                         |                                                                      |                      |                     |                 |               |                    |
| Capital Charges to Operating Expenditure                   | Interest & principal paid/Operating Expenditure                      | 1.1%                 | 2.4%                | 2.4%            | 2.6%          | 2.4%               |
| Borrowed funding of 'own' capital expenditure              | Borrowings/Capital expenditure excl. transfers and grants            | 0.0%                 | 48.3%               | 43.9%           | 50.0%         | 42.7%              |
| <b><u>Safety of Capital</u></b>                            |                                                                      |                      |                     |                 |               |                    |
| Debt to Equity                                             | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 26.2%                | 29.7%               | 27.9%           | 20.0%         | 27.9%              |
| Gearing                                                    | Long Term Borrowing/ Funds & Reserves                                | 119.1%               | 178.7%              | 161.3%          | 124.3%        | 161.3%             |
| <b><u>Liquidity</u></b>                                    |                                                                      |                      |                     |                 |               |                    |
| Current Ratio                                              | Current assets/current liabilities                                   | 1.82                 | 1.45                | 1.68            | 2.51          | 1.68               |
| Liquidity Ratio                                            | Monetary Assets/Current Liabilities                                  | 1.11                 | 0.58                | 0.82            | 1.57          | 0.82               |
| <b><u>Revenue Management</u></b>                           |                                                                      |                      |                     |                 |               |                    |
| Outstanding Debtors to Revenue                             | Total Outstanding Debtors to Annual Revenue                          | 15.2%                | 20.1%               | 20.1%           | 37.6%         | 20.0%              |
| <b><u>Other Indicators</u></b>                             |                                                                      |                      |                     |                 |               |                    |
| Employee costs                                             | Employee costs/Total Revenue - capital revenue                       | 35.0%                | 32.9%               | 32.8%           | 27.1%         | 32.3%              |
| Interest & Depreciation                                    | I&D/Total Revenue - capital revenue                                  | 8.6%                 | 8.0%                | 8.0%            | 1.5%          | 2.0%               |

**Table SC4 Monthly Budget Statement Aged Creditors**

| Description                                    | 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         |                                 |
| R thousands                                    |                     |              |              |               |                |                |                   |             |               |                                 |
| <b>Creditors Age Analysis By Customer Type</b> |                     |              |              |               |                |                |                   |             |               |                                 |
| Bulk Electricity                               | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                               |
| Bulk Water                                     | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                               |
| PAYE deductions                                | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                               |
| VAT (output less input)                        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                               |
| Pensions / Retirement deductions               | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                               |
| Loan repayments                                | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                               |
| Trade Creditors                                | 13 058              | 4 919        | 678          | -             | (96)           | -              | -                 | (0)         | 18 559        | 12 985                          |
| Auditor General                                | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                               |
| Other                                          | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                               |
| <b>Total By Customer Type</b>                  | <b>13 058</b>       | <b>4 919</b> | <b>678</b>   | <b>-</b>      | <b>(96)</b>    | <b>-</b>       | <b>-</b>          | <b>(0)</b>  | <b>18 559</b> | <b>12 985</b>                   |

**Table SC3 Monthly budget statement Aged Debtors**

| Description                                                             | 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 over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| <b>R thousands</b>                                                      |                     |                |                |                |                |                |                  |                  |                  |                    |                                              |                                             |
| <b>Debtors Age Analysis By Income Source</b>                            |                     |                |                |                |                |                |                  |                  |                  |                    |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Water          | 318 984             | 71 078         | 53 218         | 63 033         | 50 287         | 51 432         | 260 577          | 1 423 189        | 2 291 798        | 1 848 518          | –                                            | –                                           |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 702 669             | 9 844          | 27 182         | 18 458         | 16 834         | 14 416         | 109 271          | 251 306          | 1 149 980        | 410 285            | –                                            | –                                           |
| Receivables from Non-exchange Transactions - Property Rates             | 733 426             | 155 336        | 86 755         | 78 927         | 77 316         | 71 676         | 335 905          | 836 076          | 2 375 417        | 1 399 900          | –                                            | –                                           |
| Receivables from Exchange Transactions - Waste Water Management         | 158 810             | 31 228         | 23 779         | 21 642         | 17 860         | 22 878         | 114 546          | 530 479          | 921 223          | 707 406            | –                                            | –                                           |
| Receivables from Exchange Transactions - Waste Management               | 102 128             | 23 645         | 18 346         | 18 293         | 16 524         | 15 309         | 83 088           | 409 737          | 687 069          | 542 951            | –                                            | –                                           |
| Receivables from Exchange Transactions - Property Rental Debtors        | 95 520              | 13 095         | (2 282)        | 8 629          | 13 797         | 12 083         | 73 245           | 618 674          | 832 762          | 726 429            | –                                            | –                                           |
| Interest on Arrear Debtor Accounts                                      | 71 068              | 32 910         | 38 474         | 28 172         | 231            | 222            | 3 841            | 19 837           | 194 756          | 52 304             | –                                            | –                                           |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | –                   | –              | –              | –              | –              | –              | –                | –                | –                | –                  | –                                            | –                                           |
| Other                                                                   | (82 990)            | (66 483)       | (254 321)      | (101 002)      | (16 878)       | 923            | (43 269)         | (148 550)        | (712 570)        | (308 776)          | –                                            | –                                           |
| <b>Total By Income Source</b>                                           | <b>2 099 615</b>    | <b>270 653</b> | <b>(8 849)</b> | <b>136 153</b> | <b>175 970</b> | <b>188 939</b> | <b>937 204</b>   | <b>3 940 749</b> | <b>7 740 435</b> | <b>5 379 016</b>   | <b>–</b>                                     | <b>–</b>                                    |
| <b>2020/21 - totals only</b>                                            | <b>2 349 136</b>    | <b>244 614</b> | <b>375 759</b> | <b>118 858</b> | <b>273 961</b> | <b>231 234</b> | <b>1 114 338</b> | <b>4 921 663</b> | <b>9 629 563</b> | <b>6 660 054</b>   | <b>–</b>                                     | <b>–</b>                                    |
| <b>Debtors Age Analysis By Customer Group</b>                           |                     |                |                |                |                |                |                  |                  |                  |                    |                                              |                                             |
| Organs of State                                                         | 99 731              | 11 439         | (201 526)      | (75 848)       | 5 495          | 6 796          | 14 472           | (8 520)          | (147 960)        | (57 605)           | –                                            | –                                           |
| Commercial                                                              | 947 621             | 108 401        | 82 553         | 71 070         | 55 436         | 58 942         | 288 958          | 313 418          | 1 926 398        | 787 823            | –                                            | –                                           |
| Households                                                              | 1 043 316           | 207 879        | 143 448        | 144 996        | 123 230        | 118 571        | 616 888          | 3 359 609        | 5 757 936        | 4 363 293          | –                                            | –                                           |
| Other                                                                   | 8 948               | (57 066)       | (33 325)       | (4 065)        | (8 190)        | 4 630          | 16 886           | 276 242          | 204 060          | 285 504            | –                                            | –                                           |
| <b>Total By Customer Group</b>                                          | <b>2 099 615</b>    | <b>270 653</b> | <b>(8 849)</b> | <b>136 153</b> | <b>175 970</b> | <b>188 939</b> | <b>937 204</b>   | <b>3 940 749</b> | <b>7 740 435</b> | <b>5 379 016</b>   | <b>–</b>                                     | <b>–</b>                                    |

**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<br>Name of institution & investment ID<br>R thousands | Period of Investment<br>Days | Type of Investment | Interest Rate | Expiry date of investment | Opening Balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|-------------------------------------------------------------------------------|------------------------------|--------------------|---------------|---------------------------|-----------------|-------------------------|--------------------------------|-------------------|-----------------|
| ABSA Bank                                                                     | 74                           | Fixed              | 3.90%         | 2021/11/05                | 30 000          | 99                      | –                              | –                 | 30 099          |
| ABSA Bank                                                                     | 80                           | Fixed              | 3.90%         | 2021/11/12                | 25 000          | 83                      | –                              | –                 | 25 083          |
| ABSA Bank                                                                     | 79                           | Fixed              | 3.90%         | 2021/11/12                | 25 000          | 83                      | –                              | –                 | 25 083          |
| ABSA Bank                                                                     | 77                           | Fixed              | 3.90%         | 2021/11/15                | 55 000          | 182                     | –                              | –                 | 55 182          |
| ABSA Bank                                                                     | 76                           | Fixed              | 3.90%         | 2021/11/15                | 30 000          | 99                      | –                              | –                 | 30 099          |
| ABSA Bank                                                                     | 75                           | Fixed              | 3.90%         | 2021/11/15                | 30 000          | 99                      | –                              | –                 | 30 099          |
| ABSA Bank                                                                     | 74                           | Fixed              | 3.90%         | 2021/11/15                | 50 000          | 166                     | –                              | –                 | 50 166          |
| ABSA Bank                                                                     | 74                           | Fixed              | 3.90%         | 2021/11/19                | 65 000          | 215                     | –                              | –                 | 65 215          |
| ABSA Bank                                                                     | 78                           | Fixed              | 3.90%         | 2021/11/26                | 20 000          | 66                      | –                              | –                 | 20 066          |
| ABSA Bank                                                                     | 74                           | Fixed              | 3.90%         | 2021/11/26                | 10 000          | 33                      | –                              | –                 | 10 033          |
| ABSA Bank                                                                     | 52                           | Fixed              | 3.85%         | 2021/11/05                | 20 000          | 65                      | –                              | –                 | 20 065          |
| ABSA Bank                                                                     | 70                           | Fixed              | 3.90%         | 2021/11/26                | 10 000          | 33                      | –                              | –                 | 10 033          |
| ABSA Bank                                                                     | 65                           | Fixed              | 3.85%         | 2021/11/26                | 20 000          | 65                      | –                              | –                 | 20 065          |
| ABSA Bank                                                                     | 64                           | Fixed              | 3.85%         | 2021/11/26                | 15 000          | 49                      | –                              | –                 | 15 049          |
| ABSA Bank                                                                     | 60                           | Fixed              | 3.85%         | 2021/11/26                | 45 000          | 147                     | –                              | –                 | 45 147          |
| ABSA Bank                                                                     | 60                           | Fixed              | 3.85%         | 2021/11/26                | 25 000          | 82                      | –                              | –                 | 25 082          |
| ABSA Bank                                                                     | 66                           | Fixed              | 3.85%         | 2021/12/03                | 40 000          | 131                     | –                              | –                 | 40 131          |
| ABSA Bank                                                                     | 65                           | Fixed              | 3.85%         | 2021/12/03                | 40 000          | 131                     | –                              | –                 | 40 131          |
| ABSA Bank                                                                     | 72                           | Fixed              | 3.85%         | 2021/12/15                | 85 000          | 251                     | –                              | –                 | 85 251          |
| ABSA Bank                                                                     | 66                           | Fixed              | 3.80%         | 2021/12/10                | 50 000          | 141                     | –                              | –                 | 50 141          |
| ABSA Bank                                                                     | 70                           | Fixed              | 3.85%         | 2021/12/15                | 30 000          | 82                      | –                              | –                 | 30 082          |
| ABSA Bank                                                                     | 68                           | Fixed              | 3.85%         | 2021/12/15                | 20 000          | 51                      | –                              | –                 | 20 051          |
| ABSA Bank                                                                     | 65                           | Fixed              | 3.85%         | 2021/12/15                | 40 000          | 89                      | –                              | –                 | 40 089          |
| ABSA Bank                                                                     | 57                           | Fixed              | 3.80%         | 2021/12/15                | 25 000          | 34                      | –                              | –                 | 25 034          |
| ABSA Bank                                                                     | 58                           | Fixed              | 3.80%         | 2021/12/17                | 25 000          | 31                      | –                              | –                 | 25 031          |
| ABSA Bank                                                                     | 57                           | Fixed              | 3.80%         | 2021/12/17                | 25 000          | 29                      | –                              | –                 | 25 029          |
| ABSA Bank                                                                     | 63                           | Fixed              | 3.80%         | 2021/12/24                | 25 000          | 26                      | –                              | –                 | 25 026          |
| ABSA Bank                                                                     | 60                           | Fixed              | 3.80%         | 2021/12/24                | 40 000          | 29                      | –                              | –                 | 40 029          |
| ABSA Bank                                                                     | 59                           | Fixed              | 3.80%         | 2021/12/24                | 30 000          | 19                      | –                              | –                 | 30 019          |
| ABSA Bank                                                                     | 58                           | Fixed              | 3.80%         | 2021/12/24                | 10 000          | 5                       | –                              | –                 | 10 005          |
| ABSA Bank                                                                     | 58                           | Fixed              | 3.80%         | 2021/12/24                | 20 000          | 10                      | –                              | –                 | 20 010          |
| ABSA Bank                                                                     | 58                           | Fixed              | 3.80%         | 2021/12/24                | 25 000          | 13                      | –                              | –                 | 25 013          |
| ABSA Bank                                                                     | 35                           | Fixed              | 3.80%         | 2021/12/02                | 30 000          | 12                      | –                              | –                 | 30 012          |
| Firststrand                                                                   | 74                           | Fixed              | 4.10%         | 2021/11/05                | 65 000          | 226                     | –                              | –                 | 65 226          |
| Firststrand                                                                   | 80                           | Fixed              | 4.11%         | 2021/11/12                | 25 000          | 87                      | –                              | –                 | 25 087          |
| Firststrand                                                                   | 79                           | Fixed              | 4.11%         | 2021/11/12                | 25 000          | 87                      | –                              | –                 | 25 087          |
| Firststrand                                                                   | 77                           | Fixed              | 4.10%         | 2021/11/15                | 50 000          | 174                     | –                              | –                 | 50 174          |
| Firststrand                                                                   | 76                           | Fixed              | 4.09%         | 2021/11/15                | 30 000          | 104                     | –                              | –                 | 30 104          |
| Firststrand                                                                   | 76                           | Fixed              | 4.09%         | 2021/11/15                | 10 000          | 35                      | –                              | –                 | 10 035          |
| Firststrand                                                                   | 75                           | Fixed              | 4.09%         | 2021/11/15                | 20 000          | 69                      | –                              | –                 | 20 069          |
| Firststrand                                                                   | 74                           | Fixed              | 4.08%         | 2021/11/15                | 50 000          | 173                     | –                              | –                 | 50 173          |
| Firststrand                                                                   | 73                           | Fixed              | 4.08%         | 2021/11/15                | 30 000          | 104                     | –                              | –                 | 30 104          |
| Firststrand                                                                   | 73                           | Fixed              | 4.08%         | 2021/11/15                | 60 000          | 208                     | –                              | –                 | 60 208          |
| Firststrand                                                                   | 73                           | Fixed              | 4.08%         | 2021/11/15                | 25 000          | 87                      | –                              | –                 | 25 087          |
| Firststrand                                                                   | 73                           | Fixed              | 4.08%         | 2021/11/15                | 30 000          | 104                     | –                              | –                 | 30 104          |
| Firststrand                                                                   | 74                           | Fixed              | 4.09%         | 2021/11/19                | 80 000          | 278                     | –                              | –                 | 80 278          |
| Firststrand                                                                   | 78                           | Fixed              | 4.09%         | 2021/11/26                | 75 000          | 261                     | –                              | –                 | 75 261          |

Table continues on next page.

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

| Investments by maturity<br>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                 |                    |               |                           |                 |                         |                                |                   |                 |
| Firststrand                                                    | 63                   | Fixed              | 4.05%         | 2021/11/12                | 45 000          | 155                     | —                              | —                 | 45 155          |
| Firststrand                                                    | 74                   | Fixed              | 4.09%         | 2021/11/26                | 75 000          | 261                     | —                              | —                 | 75 261          |
| Firststrand                                                    | 52                   | Fixed              | 4.02%         | 2021/11/05                | 30 000          | 102                     | —                              | —                 | 30 102          |
| Firststrand                                                    | 70                   | Fixed              | 4.08%         | 2021/11/26                | 10 000          | 35                      | —                              | —                 | 10 035          |
| Firststrand                                                    | 65                   | Fixed              | 4.09%         | 2021/11/26                | 20 000          | 69                      | —                              | —                 | 20 069          |
| Firststrand                                                    | 64                   | Fixed              | 4.09%         | 2021/11/26                | 15 000          | 52                      | —                              | —                 | 15 052          |
| Firststrand                                                    | 60                   | Fixed              | 4.07%         | 2021/11/26                | 35 000          | 121                     | —                              | —                 | 35 121          |
| Firststrand                                                    | 66                   | Fixed              | 4.10%         | 2021/12/03                | 45 000          | 157                     | —                              | —                 | 45 157          |
| Firststrand                                                    | 65                   | Fixed              | 4.09%         | 2021/12/03                | 40 000          | 139                     | —                              | —                 | 40 139          |
| Firststrand                                                    | 72                   | Fixed              | 4.12%         | 2021/12/15                | 75 000          | 237                     | —                              | —                 | 75 237          |
| Firststrand                                                    | 66                   | Fixed              | 4.10%         | 2021/12/10                | 55 000          | 167                     | —                              | —                 | 55 167          |
| Firststrand                                                    | 70                   | Fixed              | 4.10%         | 2021/12/15                | 30 000          | 88                      | —                              | —                 | 30 088          |
| Firststrand                                                    | 68                   | Fixed              | 4.11%         | 2021/12/15                | 20 000          | 54                      | —                              | —                 | 20 054          |
| Firststrand                                                    | 65                   | Fixed              | 4.10%         | 2021/12/15                | 40 000          | 94                      | —                              | —                 | 40 094          |
| Firststrand                                                    | 57                   | Fixed              | 4.08%         | 2021/12/15                | 30 000          | 44                      | —                              | —                 | 30 044          |
| Firststrand                                                    | 58                   | Fixed              | 4.07%         | 2021/12/17                | 25 000          | 33                      | —                              | —                 | 25 033          |
| Firststrand                                                    | 57                   | Fixed              | 4.07%         | 2021/12/17                | 25 000          | 31                      | —                              | —                 | 25 031          |
| Firststrand                                                    | 63                   | Fixed              | 4.09%         | 2021/12/24                | 10 000          | 11                      | —                              | —                 | 10 011          |
| Firststrand                                                    | 63                   | Fixed              | 4.09%         | 2021/12/24                | 15 000          | 17                      | —                              | —                 | 15 017          |
| Firststrand                                                    | 60                   | Fixed              | 4.09%         | 2021/12/24                | 40 000          | 31                      | —                              | —                 | 40 031          |
| Firststrand                                                    | 59                   | Fixed              | 4.09%         | 2021/12/24                | 35 000          | 24                      | —                              | —                 | 35 024          |
| Firststrand                                                    | 58                   | Fixed              | 4.08%         | 2021/12/24                | 15 000          | 8                       | —                              | —                 | 15 008          |
| Firststrand                                                    | 58                   | Fixed              | 4.08%         | 2021/12/24                | 15 000          | 8                       | —                              | —                 | 15 008          |
| Firststrand                                                    | 35                   | Fixed              | 4.06%         | 2021/12/02                | 35 000          | 16                      | —                              | —                 | 35 016          |
| Investec Bank                                                  | 74                   | Fixed              | 3.85%         | 2021/11/05                | 10 000          | 33                      | —                              | —                 | 10 033          |
| Investec Bank                                                  | 80                   | Fixed              | 3.85%         | 2021/11/12                | 10 000          | 33                      | —                              | —                 | 10 033          |
| Investec Bank                                                  | 79                   | Fixed              | 3.85%         | 2021/11/12                | 10 000          | 33                      | —                              | —                 | 10 033          |
| Investec Bank                                                  | 77                   | Fixed              | 3.85%         | 2021/11/15                | 20 000          | 65                      | —                              | —                 | 20 065          |
| Investec Bank                                                  | 76                   | Fixed              | 3.85%         | 2021/11/15                | 15 000          | 49                      | —                              | —                 | 15 049          |
| Investec Bank                                                  | 75                   | Fixed              | 3.85%         | 2021/11/15                | 10 000          | 33                      | —                              | —                 | 10 033          |
| Investec Bank                                                  | 74                   | Fixed              | 3.85%         | 2021/11/15                | 20 000          | 65                      | —                              | —                 | 20 065          |
| Investec Bank                                                  | 73                   | Fixed              | 3.85%         | 2021/11/15                | 10 000          | 33                      | —                              | —                 | 10 033          |
| Investec Bank                                                  | 73                   | Fixed              | 3.85%         | 2021/11/15                | 20 000          | 65                      | —                              | —                 | 20 065          |
| Investec Bank                                                  | 74                   | Fixed              | 3.85%         | 2021/11/19                | 60 000          | 196                     | —                              | —                 | 60 196          |
| Investec Bank                                                  | 78                   | Fixed              | 3.85%         | 2021/11/26                | 15 000          | 49                      | —                              | —                 | 15 049          |
| Investec Bank                                                  | 63                   | Fixed              | 3.80%         | 2021/11/12                | 20 000          | 65                      | —                              | —                 | 20 065          |
| Investec Bank                                                  | 74                   | Fixed              | 3.83%         | 2021/11/26                | 20 000          | 65                      | —                              | —                 | 20 065          |
| Investec Bank                                                  | 52                   | Fixed              | 3.75%         | 2021/11/05                | 10 000          | 32                      | —                              | —                 | 10 032          |
| Investec Bank                                                  | 70                   | Fixed              | 3.80%         | 2021/11/26                | 30 000          | 97                      | —                              | —                 | 30 097          |
| Investec Bank                                                  | 65                   | Fixed              | 3.75%         | 2021/11/26                | 10 000          | 32                      | —                              | —                 | 10 032          |
| Investec Bank                                                  | 60                   | Fixed              | 3.75%         | 2021/11/26                | 15 000          | 48                      | —                              | —                 | 15 048          |
| Investec Bank                                                  | 60                   | Fixed              | 3.75%         | 2021/11/26                | 15 000          | 48                      | —                              | —                 | 15 048          |
| Investec Bank                                                  | 66                   | Fixed              | 3.80%         | 2021/12/03                | 15 000          | 48                      | —                              | —                 | 15 048          |
| Investec Bank                                                  | 65                   | Fixed              | 3.75%         | 2021/12/03                | 15 000          | 48                      | —                              | —                 | 15 048          |
| Investec Bank                                                  | 72                   | Fixed              | 3.80%         | 2021/12/15                | 30 000          | 87                      | —                              | —                 | 30 087          |
| Investec Bank                                                  | 66                   | Fixed              | 3.75%         | 2021/12/10                | 20 000          | 55                      | —                              | —                 | 20 055          |
| Investec Bank                                                  | 70                   | Fixed              | 3.80%         | 2021/12/15                | 15 000          | 41                      | —                              | —                 | 15 041          |
| Investec Bank                                                  | 68                   | Fixed              | 3.85%         | 2021/12/15                | 10 000          | 25                      | —                              | —                 | 10 025          |
| Investec Bank                                                  | 68                   | Fixed              | 3.85%         | 2021/12/15                | 10 000          | 25                      | —                              | —                 | 10 025          |
| Investec Bank                                                  | 65                   | Fixed              | 3.75%         | 2021/12/15                | 15 000          | 32                      | —                              | —                 | 15 032          |
| Investec Bank                                                  | 57                   | Fixed              | 3.70%         | 2021/12/15                | 15 000          | 20                      | —                              | —                 | 15 020          |
| Investec Bank                                                  | 58                   | Fixed              | 3.70%         | 2021/12/17                | 10 000          | 12                      | —                              | —                 | 10 012          |
| Investec Bank                                                  | 57                   | Fixed              | 3.70%         | 2021/12/17                | 10 000          | 11                      | —                              | —                 | 10 011          |
| Investec Bank                                                  | 63                   | Fixed              | 3.75%         | 2021/12/24                | 15 000          | 15                      | —                              | —                 | 15 015          |
| Investec Bank                                                  | 63                   | Fixed              | 3.75%         | 2021/12/24                | 15 000          | 15                      | —                              | —                 | 15 015          |
| Investec Bank                                                  | 63                   | Fixed              | 3.75%         | 2021/12/24                | 20 000          | 21                      | —                              | —                 | 20 021          |
| Investec Bank                                                  | 60                   | Fixed              | 3.75%         | 2021/12/24                | 20 000          | 14                      | —                              | —                 | 20 014          |

Table continues on next page.

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

| Investments by maturity<br>Name of institution & investment ID | Period of Investment | Type of Investment | Interest Rate | Expiry date of investment | Opening Balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|----------------------------------------------------------------|----------------------|--------------------|---------------|---------------------------|-----------------|-------------------------|--------------------------------|-------------------|-----------------|
| R thousands                                                    | Days                 |                    |               |                           |                 |                         |                                |                   |                 |
| Investec Bank                                                  | 59                   | Fixed              | 3.75%         | 2021/12/24                | 10 000          | 6                       | –                              | –                 | 10 006          |
| 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          |
| 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                                                        | 77                   | Fixed              | 3.75%         | 2021/11/05                | 60 000          | 191                     | –                              | –                 | 60 191          |
| Nedbank                                                        | 77                   | Fixed              | 3.75%         | 2021/11/05                | 15 000          | 48                      | –                              | –                 | 15 048          |
| Nedbank                                                        | 74                   | Fixed              | 3.70%         | 2021/11/05                | 95 000          | 299                     | –                              | –                 | 95 299          |
| Nedbank                                                        | 80                   | Fixed              | 3.70%         | 2021/11/12                | 25 000          | 79                      | –                              | –                 | 25 079          |
| Nedbank                                                        | 79                   | Fixed              | 3.70%         | 2021/11/12                | 15 000          | 47                      | –                              | –                 | 15 047          |
| Nedbank                                                        | 77                   | Fixed              | 3.70%         | 2021/11/15                | 45 000          | 141                     | –                              | –                 | 45 141          |
| Nedbank                                                        | 76                   | Fixed              | 3.70%         | 2021/11/15                | 25 000          | 79                      | –                              | –                 | 25 079          |
| Nedbank                                                        | 75                   | Fixed              | 3.70%         | 2021/11/15                | 30 000          | 94                      | –                              | –                 | 30 094          |
| Nedbank                                                        | 74                   | Fixed              | 3.70%         | 2021/11/15                | 45 000          | 141                     | –                              | –                 | 45 141          |
| Nedbank                                                        | 73                   | Fixed              | 3.70%         | 2021/11/15                | 30 000          | 94                      | –                              | –                 | 30 094          |
| Nedbank                                                        | 73                   | Fixed              | 3.70%         | 2021/11/15                | 20 000          | 63                      | –                              | –                 | 20 063          |
| Nedbank                                                        | 74                   | Fixed              | 3.70%         | 2021/11/19                | 55 000          | 173                     | –                              | –                 | 55 173          |
| Nedbank                                                        | 78                   | Fixed              | 3.70%         | 2021/11/26                | 25 000          | 79                      | –                              | –                 | 25 079          |
| Nedbank                                                        | 74                   | Fixed              | 3.70%         | 2021/11/26                | 30 000          | 94                      | –                              | –                 | 30 094          |
| Nedbank                                                        | 52                   | Fixed              | 3.65%         | 2021/11/05                | 20 000          | 62                      | –                              | –                 | 20 062          |
| Nedbank                                                        | 70                   | Fixed              | 3.70%         | 2021/11/26                | 10 000          | 31                      | –                              | –                 | 10 031          |
| Nedbank                                                        | 65                   | Fixed              | 3.70%         | 2021/11/26                | 15 000          | 47                      | –                              | –                 | 15 047          |
| Nedbank                                                        | 64                   | Fixed              | 3.70%         | 2021/11/26                | 10 000          | 31                      | –                              | –                 | 10 031          |
| Nedbank                                                        | 60                   | Fixed              | 3.65%         | 2021/11/26                | 15 000          | 47                      | –                              | –                 | 15 047          |
| Nedbank                                                        | 60                   | Fixed              | 3.65%         | 2021/11/26                | 15 000          | 47                      | –                              | –                 | 15 047          |
| Nedbank                                                        | 66                   | Fixed              | 3.70%         | 2021/12/03                | 40 000          | 126                     | –                              | –                 | 40 126          |
| Nedbank                                                        | 65                   | Fixed              | 3.70%         | 2021/12/03                | 30 000          | 94                      | –                              | –                 | 30 094          |
| Nedbank                                                        | 72                   | Fixed              | 3.70%         | 2021/12/15                | 70 000          | 199                     | –                              | –                 | 70 199          |
| Nedbank                                                        | 66                   | Fixed              | 3.70%         | 2021/12/10                | 40 000          | 109                     | –                              | –                 | 40 109          |
| Nedbank                                                        | 70                   | Fixed              | 3.70%         | 2021/12/15                | 30 000          | 79                      | –                              | –                 | 30 079          |
| Nedbank                                                        | 68                   | Fixed              | 3.70%         | 2021/12/15                | 15 000          | 36                      | –                              | –                 | 15 036          |
| Nedbank                                                        | 65                   | Fixed              | 3.70%         | 2021/12/15                | 45 000          | 96                      | –                              | –                 | 45 096          |
| Nedbank                                                        | 57                   | Fixed              | 3.65%         | 2021/12/15                | 15 000          | 20                      | –                              | –                 | 15 020          |
| Nedbank                                                        | 58                   | Fixed              | 3.65%         | 2021/12/17                | 30 000          | 36                      | –                              | –                 | 30 036          |
| Nedbank                                                        | 57                   | Fixed              | 3.65%         | 2021/12/17                | 20 000          | 22                      | –                              | –                 | 20 022          |
| Nedbank                                                        | 63                   | Fixed              | 3.65%         | 2021/12/24                | 15 000          | 15                      | –                              | –                 | 15 015          |
| Nedbank                                                        | 63                   | Fixed              | 3.65%         | 2021/12/24                | 15 000          | 15                      | –                              | –                 | 15 015          |
| Nedbank                                                        | 60                   | Fixed              | 3.65%         | 2021/12/24                | 35 000          | 25                      | –                              | –                 | 35 025          |
| Nedbank                                                        | 59                   | Fixed              | 3.65%         | 2021/12/24                | 25 000          | 15                      | –                              | –                 | 25 015          |
| Nedbank                                                        | 58                   | Fixed              | 3.65%         | 2021/12/24                | 10 000          | 5                       | –                              | –                 | 10 005          |
| Nedbank                                                        | 58                   | Fixed              | 3.65%         | 2021/12/24                | 25 000          | 13                      | –                              | –                 | 25 013          |
| Nedbank                                                        | 35                   | Fixed              | 3.65%         | 2021/12/02                | 30 000          | 12                      | –                              | –                 | 30 012          |
| Standard Bank                                                  | 74                   | Fixed              | 3.74%         | 2021/11/05                | 10 000          | 32                      | –                              | –                 | 10 032          |
| Standard Bank                                                  | 80                   | Fixed              | 3.76%         | 2021/11/12                | 25 000          | 80                      | –                              | –                 | 25 080          |
| Standard Bank                                                  | 79                   | Fixed              | 3.76%         | 2021/11/12                | 25 000          | 80                      | –                              | –                 | 25 080          |
| Standard Bank                                                  | 77                   | Fixed              | 3.70%         | 2021/11/15                | 55 000          | 173                     | –                              | –                 | 55 173          |
| Standard Bank                                                  | 76                   | Fixed              | 3.69%         | 2021/11/15                | 30 000          | 94                      | –                              | –                 | 30 094          |
| Standard Bank                                                  | 75                   | Fixed              | 3.69%         | 2021/11/15                | 30 000          | 94                      | –                              | –                 | 30 094          |
| Standard Bank                                                  | 74                   | Fixed              | 3.68%         | 2021/11/15                | 60 000          | 188                     | –                              | –                 | 60 188          |
| Standard Bank                                                  | 74                   | Fixed              | 3.68%         | 2021/11/26                | 30 000          | 94                      | –                              | –                 | 30 094          |
| Standard Bank                                                  | 52                   | Fixed              | 3.64%         | 2021/11/05                | 20 000          | 62                      | –                              | –                 | 20 062          |
| Standard Bank                                                  | 70                   | Fixed              | 3.69%         | 2021/11/26                | 10 000          | 31                      | –                              | –                 | 10 031          |
| Standard Bank                                                  | 65                   | Fixed              | 3.64%         | 2021/11/26                | 15 000          | 46                      | –                              | –                 | 15 046          |
| Standard Bank                                                  | 64                   | Fixed              | 3.64%         | 2021/11/26                | 15 000          | 46                      | –                              | –                 | 15 046          |
| Standard Bank                                                  | 60                   | Fixed              | 3.75%         | 2021/11/26                | 35 000          | 111                     | –                              | –                 | 35 111          |
| Standard Bank                                                  | 60                   | Fixed              | 3.75%         | 2021/11/26                | 60 000          | 191                     | –                              | –                 | 60 191          |
| Standard Bank                                                  | 66                   | Fixed              | 3.76%         | 2021/12/03                | 45 000          | 144                     | –                              | –                 | 45 144          |

Table continues on next page.

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

| Investments by maturity<br>Name of institution &<br>investment ID | Period of<br>Investment | Type of<br>Investment | Variable<br>or Fixed<br>interest<br>rate | Interest<br>Rate | Expiry<br>date of<br>investment | Opening<br>Balance | Interest<br>to be<br>realised | Partial /<br>Premature<br>Withdrawal | Investment<br>Top Up | Closing<br>Balance |
|-------------------------------------------------------------------|-------------------------|-----------------------|------------------------------------------|------------------|---------------------------------|--------------------|-------------------------------|--------------------------------------|----------------------|--------------------|
| R thousands                                                       | Days                    |                       |                                          |                  |                                 |                    |                               |                                      |                      |                    |
| Standard Bank                                                     | 65                      | Fixed                 | Fixed                                    | 3.76%            | 2021/12/03                      | 40 000             | 128                           | -                                    | -                    | 40 128             |
| Standard Bank                                                     | 72                      | Fixed                 | Fixed                                    | 3.88%            | 2021/12/15                      | 90 000             | 268                           | -                                    | -                    | 90 268             |
| Standard Bank                                                     | 66                      | Fixed                 | Fixed                                    | 3.76%            | 2021/12/10                      | 50 000             | 139                           | -                                    | -                    | 50 139             |
| Standard Bank                                                     | 70                      | Fixed                 | Fixed                                    | 3.78%            | 2021/12/15                      | 30 000             | 81                            | -                                    | -                    | 30 081             |
| Standard Bank                                                     | 68                      | Fixed                 | Fixed                                    | 3.80%            | 2021/12/15                      | 65 000             | 162                           | -                                    | -                    | 65 162             |
| Standard Bank                                                     | 68                      | Fixed                 | Fixed                                    | 3.80%            | 2021/12/15                      | 15 000             | 37                            | -                                    | -                    | 15 037             |
| Standard Bank                                                     | 68                      | Fixed                 | Fixed                                    | 3.80%            | 2021/12/15                      | 20 000             | 50                            | -                                    | -                    | 20 050             |
| Standard Bank                                                     | 65                      | Fixed                 | Fixed                                    | 3.79%            | 2021/12/15                      | 50 000             | 109                           | -                                    | -                    | 50 109             |
| Standard Bank                                                     | 57                      | Fixed                 | Fixed                                    | 3.75%            | 2021/12/15                      | 25 000             | 33                            | -                                    | -                    | 25 033             |
| Standard Bank                                                     | 58                      | Fixed                 | Fixed                                    | 3.76%            | 2021/12/17                      | 25 000             | 31                            | -                                    | -                    | 25 031             |
| Standard Bank                                                     | 57                      | Fixed                 | Fixed                                    | 3.76%            | 2021/12/17                      | 20 000             | 23                            | -                                    | -                    | 20 023             |
| Standard Bank                                                     | 63                      | Fixed                 | Fixed                                    | 3.78%            | 2021/12/24                      | 10 000             | 10                            | -                                    | -                    | 10 010             |
| Standard Bank                                                     | 63                      | Fixed                 | Fixed                                    | 3.78%            | 2021/12/24                      | 20 000             | 21                            | -                                    | -                    | 20 021             |
| Standard Bank                                                     | 60                      | Fixed                 | Fixed                                    | 3.77%            | 2021/12/24                      | 40 000             | 29                            | -                                    | -                    | 40 029             |
| Standard Bank                                                     | 59                      | Fixed                 | Fixed                                    | 3.76%            | 2021/12/24                      | 30 000             | 19                            | -                                    | -                    | 30 019             |
| Standard Bank                                                     | 58                      | Fixed                 | Fixed                                    | 3.76%            | 2021/12/24                      | 35 000             | 18                            | -                                    | -                    | 35 018             |
| Standard Bank                                                     | 58                      | Fixed                 | Fixed                                    | 3.76%            | 2021/12/24                      | 25 000             | 13                            | -                                    | -                    | 25 013             |
| Standard Bank                                                     | 35                      | Fixed                 | Fixed                                    | 3.74%            | 2021/12/02                      | 40 000             | 16                            | -                                    | -                    | 40 016             |
| ABSA Bank                                                         | -                       | Call deposit          | Fixed                                    | 3.50%            | -                               | 462 569            | 1 454                         | -125 000                             | 155 000              | 494 023            |
| Firstrand Bank                                                    | -                       | Call deposit          | Fixed                                    | 3.35%            | -                               | 220 649            | 708                           | -105 649                             | 145 000              | 260 708            |
| Investec Bank                                                     | -                       | Call deposit          | Fixed                                    | 3.35%            | -                               | 125 352            | 339                           | -70 352                              | 50 000               | 105 339            |
| Nedbank                                                           | -                       | Call deposit          | Fixed                                    | 3.35%            | -                               | 145 406            | 480                           | -100 406                             | 130 000              | 175 480            |
| Standard Bank                                                     | -                       | Call deposit          | Fixed                                    | 3.50%            | -                               | 356 014            | 1 172                         | -81 014                              | 140 000              | 416 172            |
| Nedbank current account                                           | -                       | Current account       | -                                        | 3.30%            | -                               | 199 959            | 442                           | -                                    | 52 697               | 253 098            |
| Fund Managers                                                     | -                       | -                     | -                                        | -                | -                               | 7 161 976          | 24 031                        | -                                    | -                    | 7 186 007          |
| Liberty, RMB and Nedbank<br>sinking fund                          | -                       | -                     | -                                        | -                | -                               | 3 151 732          | 27 777                        | -                                    | -                    | 3 179 509          |
| Cash in transit                                                   | -                       | -                     | -                                        | -                | -                               | 23 372             | -                             | -                                    | 24 562               | 47 934             |
| CTICC                                                             | -                       | -                     | -                                        | -                | -                               | 220 435            | -                             | -                                    | 30 000               | 250 435            |
| ABSA IRT Bank account                                             | -                       | -                     | -                                        | -                | -                               | 7 314              | -                             | -                                    | 18                   | 7 332              |
| COLD                                                              | -                       | -                     | -                                        | -                | -                               | 53 196             | -52                           | -                                    | -                    | 53 144             |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                             |                         |                       |                                          |                  |                                 | <b>17 368 763</b>  | <b>-</b>                      | <b>-482 421</b>                      | <b>727 277</b>       | <b>17 683 946</b>  |

## Allocation and grant receipts and expenditure

**Table SC7 Monthly Budget Statement transfers and grants expenditure**

| Description                                                                                                                       | 2020/21             | Budget Year 2021/22 |                  |                |                |                  |                |                    |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|------------------|----------------|----------------|------------------|----------------|--------------------|
|                                                                                                                                   | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                |                     |                     |                  |                |                |                  |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>                                                                              |                     |                     |                  |                |                |                  |                |                    |
| <b>National Government:</b>                                                                                                       | <b>4 313 068</b>    | <b>4 239 294</b>    | <b>4 255 413</b> | <b>160 726</b> | <b>159 595</b> | <b>1 132</b>     | <b>0.7%</b>    | <b>4 255 413</b>   |
| 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            | 452            | 435            | 17               | 4.0%           | 1 000              |
| Urban Settlements Development Grant                                                                                               | 202 546             | 219 147             | 219 147          | 28 208         | 37 057         | (8 849)          | -23.9%         | 219 147            |
| Energy Efficiency and Demand Side Management Grant                                                                                | 818                 | 800                 | 800              | 109            | 166            | (57)             | -34.1%         | 800                |
| Dept. of Environ Affairs and Tourism                                                                                              | 394                 | 220                 | 220              | —              | —              | —                | —              | 220                |
| Expanded Public Works Programme                                                                                                   | 51 156              | 49 072              | 49 072           | 9 425          | 8 299          | 1 126            | 13.6%          | 49 072             |
| Public Transport Infrastructure & Systems Grant                                                                                   | 25 679              | 38 640              | 45 360           | 579            | 2 767          | (2 188)          | -79.1%         | 45 360             |
| Infrastructure Skills Development                                                                                                 | 8 289               | 11 000              | 11 000           | 2 032          | 3 317          | (1 284)          | -38.7%         | 11 000             |
| Public Transport Network Grant                                                                                                    | 451 468             | 489 103             | 489 103          | 112 352        | 95 559         | 16 793           | 17.6%          | 489 103            |
| Neighbourhood Development Partnership Grant                                                                                       | 1 394               | 5 000               | 5 000            | —              | —              | —                | —              | 5 000              |
| Informal Settlements Upgrading Partnership Grant                                                                                  | 10 113              | 76 143              | 76 143           | 416            | (8 000)        | 8 416            | -105.2%        | 76 143             |
| National Skills Fund                                                                                                              | 16 061              | 46 276              | 55 675           | —              | 10 408         | (10 408)         | -100.0%        | 55 675             |
| National Treasury General Budget Support                                                                                          | —                   | 16 829              | 16 829           | 5 218          | 5 240          | (22)             | -0.4%          | 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           | 1 934          | 4 348          | (2 414)          | -55.5%         | 70 890             |
| <b>Provincial Government:</b>                                                                                                     | <b>1 049 044</b>    | <b>1 371 012</b>    | <b>1 398 973</b> | <b>186 764</b> | <b>361 029</b> | <b>(174 266)</b> | <b>-48.3%</b>  | <b>1 398 973</b>   |
| Cultural Affairs and Sport - Provincial Library Services                                                                          | 50 635              | 43 116              | 43 116           | 14 277         | 14 393         | (116)            | -0.8%          | 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            | 896            | 102            | 794              | 782.0%         | 5 338              |
| Human Settlements - Human Settlement Development Grant                                                                            | 280 951             | 262 554             | 288 869          | 48 351         | 70 997         | (22 646)         | -31.9%         | 288 869            |
| Health - TB                                                                                                                       | 32 138              | 87 317              | 87 317           | 7 269          | 7 269          | —                | —              | 87 317             |
| Health - ARV                                                                                                                      | 278 156             | 300 230             | 300 230          | 78 314         | 105 043        | (26 729)         | -25.4%         | 300 230            |
| Health - Nutrition                                                                                                                | 5 551               | 6 664               | 6 664            | 679            | 2 173          | (1 494)          | -68.8%         | 6 664              |
| Health - Vaccines                                                                                                                 | 112 115             | 91 661              | 91 661           | 31 881         | 30 554         | 1 327            | 4.3%           | 91 661             |
| Comprehensive Health                                                                                                              | 2 465               | 173 489             | 173 489          | —              | —              | —                | —              | 173 489            |
| LEAP                                                                                                                              | 256 667             | 350 000             | 350 000          | 2 539          | 121 362        | (118 823)        | -97.9%         | 350 000            |
| Transport and Public Works - Provision for persons with special needs                                                             | 10 102              | 10 000              | 10 000           | —              | 3 000          | (3 000)          | -100.0%        | 10 000             |
| Economic Development and Tourism: Public Access Centres TSLE                                                                      | —                   | 5 480               | 5 480            | 17             | 1 544          | (1 527)          | -98.9%         | 5 480              |
| Community Safety - Law Enforcement Auxiliary Services                                                                             | 3 474               | 4 629               | 4 629            | —              | 1 510          | (1 510)          | -100.0%        | 4 629              |
| Community Development Workers                                                                                                     | 972                 | 1 001               | 2 647            | 208            | —              | 208              | 100.0%         | 2 647              |
| Finance Management Capacity Building Grant                                                                                        | 300                 | 250                 | 250              | —              | 68             | (68)             | -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            | —              | 696            | (696)            | -100.0%        | 2 783              |
| Municipal accreditation and capacity building grant                                                                               | 8 954               | 7 500               | 7 500            | 2 334          | 2 320          | 14               | 0.62%          | 7 500              |
| <b>Other grant providers:</b>                                                                                                     | <b>7 414</b>        | <b>36 625</b>       | <b>36 643</b>    | <b>191</b>     | <b>4 959</b>   | <b>(4 768)</b>   | <b>-96.2%</b>  | <b>36 643</b>      |
| CMTF                                                                                                                              | 1 428               | 15 400              | 15 400           | —              | 1 840          | (1 840)          | -100.0%        | 15 400             |
| CID                                                                                                                               | 4 933               | 2 052               | 2 052            | —              | 684            | (684)            | -100.0%        | 2 052              |
| Century City                                                                                                                      | —                   | 618                 | 618              | 154            | 206            | (51)             | -25.0%         | 618                |
| Westcott Primary School - Traffic Attendant                                                                                       | 50                  | 43                  | 43               | 11             | 14             | (4)              | -25.0%         | 43                 |
| Rustenberg Junior Girls School - Traffic Attendant                                                                                | 50                  | 43                  | 43               | 11             | 14             | (4)              | -25.0%         | 43                 |
| V&A Waterfront: Traffic Officer                                                                                                   | 854                 | —                   | —                | —              | —              | —                | —              | —                  |
| KFW- Technical Assistance (GDB)                                                                                                   | —                   | 15 000              | 15 000           | —              | 1 500          | (1 500)          | -100.0%        | 15 000             |
| Orio                                                                                                                              | —                   | 3 421               | 3 421            | —              | 684            | (684)            | -100.0%        | 3 421              |
| Forres Prep School                                                                                                                | 24                  | 19                  | 19               | 5              | 6              | (2)              | -25.0%         | 19                 |
| Regional Tourism                                                                                                                  | (30)                | —                   | —                | —              | —              | —                | —              | —                  |
| University of Connecticut                                                                                                         | 52                  | —                   | 18               | —              | —              | —                | —              | 18                 |
| The Cape Academy for MST                                                                                                          | 54                  | 29                  | 29               | 10             | 10             | 0                | —              | 29                 |
| <b>Total Operating Transfers and Grants</b>                                                                                       | <b>5 369 525</b>    | <b>5 646 931</b>    | <b>5 691 030</b> | <b>347 681</b> | <b>525 583</b> | <b>(177 902)</b> | <b>-33.85%</b> | <b>5 691 030</b>   |

Table continues on next page.

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

| Description                                                                           | 2020/21             | Budget Year 2021/22 |                  |                |                |                  |                |                    |
|---------------------------------------------------------------------------------------|---------------------|---------------------|------------------|----------------|----------------|------------------|----------------|--------------------|
|                                                                                       | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                    |                     |                     |                  |                |                |                  |                |                    |
| <b>Capital expenditure of Transfers and Grants</b>                                    |                     |                     |                  |                |                |                  |                |                    |
| <b>National Government:</b>                                                           | <b>1 602 827</b>    | <b>3 050 778</b>    | <b>3 050 778</b> | <b>326 084</b> | <b>364 884</b> | <b>(38 800)</b>  | <b>-10.63%</b> | <b>1 613 363</b>   |
| Minerals and Energy: Energy Efficiency and Demand Side Management Grant               | 8 170               | 9 200               | 9 200            | 2 805          | 3 454          | (649)            | -18.8%         | 9 200              |
| National Treasury: Expanded Public Works Programme                                    | 1 171               | 700                 | 700              | 130            | 62             | 68               | 110.28%        | 700                |
| National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities   | 265 251             | 441 997             | 441 997          | 120 500        | 124 723        | (4 223)          | -3.4%          | 442 654            |
| National Treasury: Infrastructure Skills Development Grant                            | 863                 | 1 000               | 1 000            | 19             | 400            | (381)            | -95.2%         | 1 000              |
| National Treasury: Local Government Restructuring Grant                               | 276                 | 60                  | 60               | —              | —              | —                | -              | 60                 |
| National Treasury: Neighbourhood Development Partnership Grant                        | 11 288              | 45 000              | 45 000           | 1 515          | 9 470          | (7 955)          | -84.0%         | 35 204             |
| National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant | 290 583             | 1 433 000           | 1 433 000        | 21 971         | 45 793         | (23 822)         | -52.0%         | 127 401            |
| National Treasury: Urban Settlements Development Grant                                | 747 706             | 753 284             | 753 284          | 149 430        | 107 662        | 41 768           | 38.8%          | 702 321            |
| 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          | 29 715         | 73 321         | (43 606)         | -59.5%         | 294 823            |
| <b>Provincial Government:</b>                                                         | <b>13 875</b>       | <b>15 866</b>       | <b>15 866</b>    | <b>2 115</b>   | <b>1 345</b>   | <b>770</b>       | <b>57.22%</b>  | <b>5 400</b>       |
| Cultural Affairs and Sport: Library Services: Metro Library Grant                     | 11 404              | 5 400               | 5 400            | 2 115          | 880            | 1 235            | 140.30%        | 5 400              |
| Community Safety: Amarok                                                              | 679                 | —                   | —                | —              | —              | —                | -              | —                  |
| Tourism Safety Law Enforcement Unit                                                   | 1 312               | —                   | —                | —              | —              | —                | -              | —                  |
| Housing: Integrated Housing and Human Settlement Development Grant                    | 478                 | 10 466              | 10 466           | —              | 465            | (465)            | -100.0%        | —                  |
| <b>Other grant providers:</b>                                                         | <b>184 510</b>      | <b>72 198</b>       | <b>72 198</b>    | <b>13 602</b>  | <b>25 506</b>  | <b>(11 904)</b>  | <b>-46.67%</b> | <b>59 081</b>      |
| Other: Other                                                                          | 184 510             | 72 198              | 72 198           | 13 602         | 25 506         | (11 904)         | -46.7%         | 59 081             |
| <b>Total capital expenditure of Transfers and Grants</b>                              | <b>1 801 212</b>    | <b>3 138 842</b>    | <b>3 138 842</b> | <b>341 801</b> | <b>391 735</b> | <b>(49 934)</b>  | <b>-12.75%</b> | <b>1 677 844</b>   |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                      | <b>7 170 737</b>    | <b>8 785 773</b>    | <b>8 829 872</b> | <b>689 482</b> | <b>917 318</b> | <b>(227 836)</b> | <b>-24.8%</b>  | <b>7 368 874</b>   |

**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                 | 2020/21             | Budget Year 2021/22 |                   |                  |                  |                  |                |                    |
|-----------------------------------------------------------------|---------------------|---------------------|-------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                                 | Provisional Outcome | Original Budget     | Adjusted Budget   | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                              |                     |                     |                   |                  |                  |                  |                |                    |
| <b><u>Councillors (Political Office Bearers plus Other)</u></b> |                     |                     |                   |                  |                  |                  |                |                    |
| Basic Salaries and Wages                                        | 143 109             | 154 911             | 154 911           | 47 427           | 47 720           | (292)            | -0.6%          | 154 911            |
| Pension and UIF Contributions                                   | 5 175               | 6 358               | 6 358             | 1 597            | 2 119            | (522)            | -24.6%         | 6 358              |
| Motor Vehicle Allowance                                         | 471                 | 638                 | 638               | 131              | 213              | (82)             | -38.4%         | 638                |
| Cellphone Allowance                                             | 9 335               | 9 544               | 9 544             | 3 079            | 2 792            | 287              | 10.3%          | 9 544              |
| Other benefits and allowances                                   | 8 328               | 8 376               | 8 376             | 2 967            | 3 181            | (215)            | -6.7%          | 8 376              |
| <b>Sub Total - Councillors</b>                                  | <b>166 417</b>      | <b>179 826</b>      | <b>179 826</b>    | <b>55 202</b>    | <b>56 025</b>    | <b>(823)</b>     | <b>-1.5%</b>   | <b>179 826</b>     |
| <b>% increase</b>                                               |                     | <b>8.1%</b>         | <b>8.1%</b>       |                  |                  |                  |                | <b>8.1%</b>        |
| <b><u>Senior Managers of the Municipality</u></b>               |                     |                     |                   |                  |                  |                  |                |                    |
| Basic Salaries and Wages                                        | 27 729              | 30 393              | 30 393            | 7 022            | 8 535            | (1 512)          | -17.72%        | 30 393             |
| Pension and UIF Contributions                                   | 925                 | 2 901               | 2 901             | 591              | 967              | (376)            | -38.93%        | 2 901              |
| Medical Aid Contributions                                       | 84                  | 188                 | 188               | 43               | 63               | (19)             | -31.11%        | 188                |
| Motor Vehicle Allowance                                         | 536                 | 444                 | 444               | 130              | 148              | (18)             | -12.06%        | 444                |
| Cellphone Allowance                                             | 261                 | 297                 | 297               | 54               | 99               | (45)             | -45.82%        | 297                |
| Other benefits and allowances                                   | 39                  | 42                  | 42                | 15               | 13               | 1                | 9.22%          | 42                 |
| <b>Sub Total - Senior Managers of Municipality</b>              | <b>29 575</b>       | <b>34 265</b>       | <b>34 265</b>     | <b>7 854</b>     | <b>9 825</b>     | <b>(1 970)</b>   | <b>-20.1%</b>  | <b>34 265</b>      |
| <b>% increase</b>                                               |                     | <b>15.9%</b>        | <b>15.9%</b>      |                  |                  |                  |                | <b>15.9%</b>       |
| <b><u>Other Municipal Staff</u></b>                             |                     |                     |                   |                  |                  |                  |                |                    |
| Basic Salaries and Wages                                        | 9 816 836           | 10 836 321          | 10 836 998        | 3 057 688        | 3 242 139        | (184 452)        | -5.7%          | 10 836 906         |
| Pension and UIF Contributions                                   | 1 506 502           | 1 836 528           | 1 836 556         | 509 718          | 590 913          | (81 194)         | -13.7%         | 1 836 536          |
| Medical Aid Contributions                                       | 897 200             | 945 285             | 945 285           | 306 767          | 318 187          | (11 420)         | -3.6%          | 945 285            |
| Overtime                                                        | 942 386             | 838 145             | 836 981           | 219 293          | 207 920          | 11 373           | 5.5%           | 838 145            |
| Motor Vehicle Allowance                                         | 211 641             | 232 146             | 232 814           | 72 913           | 76 371           | (3 458)          | -4.5%          | 232 146            |
| Cellphone Allowance                                             | 36 809              | 32 144              | 32 691            | 10 759           | 10 955           | (196)            | -1.8%          | 32 144             |
| Housing Allowances                                              | 69 198              | 68 776              | 68 776            | 19 517           | 23 177           | (3 660)          | -15.8%         | 68 776             |
| Other benefits and allowances                                   | 323 396             | 319 830             | 324 273           | 116 777          | 108 388          | 8 390            | 7.7%           | 319 996            |
| Payments in lieu of leave                                       | 203 383             | 95 681              | 98 860            | 41 874           | 30 879           | 10 995           | 35.6%          | 95 896             |
| Long service awards                                             | 75 562              | 81 383              | 81 383            | 504              | 21 396           | (20 892)         | -97.6%         | 81 383             |
| Post-retirement benefit obligations                             | 995 534             | 292 006             | 292 006           | 96 097           | 92 655           | 3 442            | 3.71%          | 292 006            |
| <b>Sub Total - Other Municipal Staff</b>                        | <b>15 078 447</b>   | <b>15 578 245</b>   | <b>15 586 623</b> | <b>4 451 908</b> | <b>4 722 979</b> | <b>(271 071)</b> | <b>-5.74%</b>  | <b>15 579 219</b>  |
| <b>% increase</b>                                               |                     | <b>3.3%</b>         | <b>3.4%</b>       |                  |                  |                  |                | <b>3.3%</b>        |
| <b>Total Parent Municipality</b>                                | <b>15 274 440</b>   | <b>15 792 336</b>   | <b>15 800 714</b> | <b>4 514 964</b> | <b>4 788 829</b> | <b>(273 865)</b> | <b>-5.7%</b>   | <b>15 793 310</b>  |

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

| Description                                                     | YTD<br>Variance<br>R<br>Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                        | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------|-----------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Councillors (Political Office Bearers plus Other)</u></b> |                                   |               |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Basic Salaries and Wages                                        | (292)                             | -0.6%         | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Pension and UIF Contributions                                   | (522)                             | -24.6%        | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Medical Aid Contributions                                       | -                                 | -             | -                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Motor Vehicle Allowance                                         | (82)                              | -38.4%        | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Cellphone Allowance                                             | 287                               | 10.3%         | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Housing Allowances                                              | -                                 | -             | -                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Other benefits and allowances                                   | (215)                             | -6.7%         | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b><u>Senior Managers of the Municipality</u></b>               |                                   |               |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Basic Salaries and Wages                                        | (1 512)                           | -17.7%        | The variance is mainly due to the turnaround time in filling vacancies. For the month under review there were four senior management vacancies.                                                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Pension and UIF Contributions                                   | (376)                             | -38.9%        | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Medical Aid Contributions                                       | (19)                              | -31.1%        | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Motor Vehicle Allowance                                         | (18)                              | -12.1%        | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Cellphone Allowance                                             | (45)                              | -45.8%        | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Other benefits and allowances                                   | 1                                 | 9.2%          | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Payments in lieu of leave                                       | -                                 | -             | -                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b><u>Other Municipal Staff</u></b>                             |                                   |               |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Basic Salaries and Wages                                        | (184 452)                         | -5.7%         | The variance is mainly due to:<br>1. The turnaround time in filling vacancies;<br>2. The internal filling of vacancies;<br>3. Slower than planned implementation of job creation projects; and<br>4. Hold placed on certain vacancies within the City. | The City had 3081 vacancies as at 31 October 2021; 1570 positions were filled (698 internal, 244 external, 628 rehire) with 512 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 workers through the roll-out of programmes as per approved Project Identification Documents (PID) is ongoing. |
| Pension and UIF Contributions                                   | (81 194)                          | -13.7%        | The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.                                                                                                                                          | Filling of vacancies is ongoing.                                                                                                                                                                                                                                                                                                                                                                                                   |
| Medical Aid Contributions                                       | (11 420)                          | -3.6%         | Immaterial variance.                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Overtime                                                        | 11 373                            | 5.5%          | The variance is mainly within the Water & Sanitation Services department and is due to emergency overtime within the Reticulation branch as a result of the unavailability of a maintenance tender requiring internal staff to perform the work.       | The periodic budget provision will be reviewed and adjusted in line with actual trends.                                                                                                                                                                                                                                                                                                                                            |

Table continues on next page.

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

| Description                         | YTD<br>Variance<br>R Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                       | Remedial or corrective steps/remarks                                                                                                                                          |
|-------------------------------------|--------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Motor Vehicle Allowance             | (3 458)                        | -4.5%         | Immaterial variance.                                                                                                                                                                                                                  | -                                                                                                                                                                             |
| Cellphone Allowance                 | (196)                          | -1.8%         | Immaterial variance.                                                                                                                                                                                                                  | -                                                                                                                                                                             |
| Housing Allowances                  | (3 660)                        | -15.8%        | The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.                                                                                                                         | Filling of vacancies is ongoing.                                                                                                                                              |
| Other benefits and allowances       | 8 390                          | 7.7%          | The variance is due to more staff being on standby for operational requirements mainly within the Safety & Security directorate and the Transport directorate.                                                                        | The periodic budget provision will be reviewed and adjusted in line with actual trends.                                                                                       |
| Payments in lieu of leave           | 10 995                         | 35.6%         | The over expenditure is due to once-off payments in lieu of leave to employees who retired/resigned. A portion of the expenditure relates to the pay-out of leave conversion of long service awards, which must be still be reposted. | The expenditure relating to the leave pay-out of long service awards will be reposted to the correct GL account before year-end closure.                                      |
| Long service awards                 | (20 892)                       | -97.6%        | Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan.                                                                                                  | The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees. |
| Post-retirement benefit obligations | 3 442                          | 3.7%          | 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 |                        |                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                                                        | July Outcome        | August Outcome   | Sept Outcome     | October Outcome  | 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 |
| <b>R thousands</b>                                                                                                                                                                                                     |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                                     |                        |                        |
| <b>Cash Receipts By Source</b>                                                                                                                                                                                         |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                                     |                        |                        |
| Property rates                                                                                                                                                                                                         | 913 458             | 921 780          | 767 156          | 917 442          | 886 567          | 841 241          | 898 050          | 884 199          | 904 522          | 787 336          | 869 250          | 953 766          | 10 544 767                                          | 11 070 877             | 11 593 784             |
| Service charges - electricity revenue                                                                                                                                                                                  | 1 379 033           | 1 446 970        | 1 509 550        | 1 388 285        | 1 265 632        | 1 258 524        | 1 218 541        | 1 230 915        | 1 315 526        | 1 148 172        | 1 308 060        | 1 108 011        | 15 577 221                                          | 17 396 037             | 19 458 551             |
| Service charges - water revenue                                                                                                                                                                                        | 289 506             | 196 458          | 251 290          | 266 282          | 274 365          | 261 677          | 270 433          | 320 617          | 324 898          | 270 138          | 292 268          | 325 031          | 3 342 964                                           | 3 617 473              | 3 857 775              |
| Service charges - sanitation revenue                                                                                                                                                                                   | 119 655             | 121 315          | 135 714          | 141 090          | 139 252          | 131 785          | 127 343          | 152 543          | 160 914          | 126 635          | 142 864          | 151 746          | 1 650 855                                           | 1 782 663              | 1 907 249              |
| Service charges - refuse                                                                                                                                                                                               | 113 719             | 111 767          | 111 774          | 114 709          | 91 323           | 88 933           | 87 715           | 87 367           | 94 395           | 85 785           | 92 088           | (9 914)          | 1 069 659                                           | 1 168 697              | 1 294 750              |
| Rental of facilities and equipment                                                                                                                                                                                     | 18 880              | 18 681           | 20 007           | 17 563           | 23 181           | 22 905           | 19 722           | 20 343           | 21 776           | 17 958           | 19 599           | 42 372           | 262 985                                             | 274 047                | 286 392                |
| Interest earned - external investments                                                                                                                                                                                 | 91 274              | 76 765           | 72 796           | 77 118           | 64 946           | 70 301           | 71 325           | 62 178           | 74 229           | 76 854           | 78 613           | 38 719           | 855 119                                             | 912 415                | 884 108                |
| Interest earned - outstanding debtors                                                                                                                                                                                  | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Dividends received                                                                                                                                                                                                     | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Fines, penalties and forfeits                                                                                                                                                                                          | 17 150              | 17 604           | 21 338           | 18 919           | 23 543           | 21 723           | 20 459           | 20 955           | 21 951           | 16 433           | 18 410           | 30 918           | 249 403                                             | 249 835                | 250 278                |
| Licences and permits                                                                                                                                                                                                   | 12 420              | 48 664           | 12 179           | 39 425           | 6 837            | 6 429            | 4 407            | 6 189            | 4 711            | 4 453            | 5 125            | (83 729)         | 67 110                                              | 70 197                 | 73 355                 |
| Agency services                                                                                                                                                                                                        | -                   | -                | -                | -                | 26 652           | 25 064           | 17 181           | 24 126           | 18 364           | 17 359           | 19 980           | 112 889          | 261 614                                             | 282 544                | 305 147                |
| Transfers and Subsidies - Operational                                                                                                                                                                                  | 1 509 068           | 139 113          | 97 854           | -                | 679 602          | 1 043 017        | 32 017           | 991 532          | 1 268 187        | 11 390           | 8 905            | (86 223)         | 5 694 463                                           | 5 774 670              | 5 357 558              |
| Other revenue                                                                                                                                                                                                          | 138 238             | 1 343 654        | 77 617           | 235 985          | 58 572           | 935 021          | 57 020           | 18 468           | 990 468          | 5 511            | 11 030           | (663 576)        | 3 208 008                                           | 3 338 795              | 3 362 991              |
| <b>Cash Receipts by Source</b>                                                                                                                                                                                         | <b>4 602 401</b>    | <b>4 442 771</b> | <b>3 077 275</b> | <b>3 216 819</b> | <b>3 540 473</b> | <b>4 706 620</b> | <b>2 824 212</b> | <b>3 819 432</b> | <b>5 199 942</b> | <b>2 568 024</b> | <b>2 866 191</b> | <b>1 920 008</b> | <b>42 784 168</b>                                   | <b>45 938 250</b>      | <b>48 631 939</b>      |
| <b>Other Cash Flows by Source</b>                                                                                                                                                                                      |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                                     |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | 1 032 862           | -                | -                | 76 983           | 280 577          | 230 430          | 85 707           | 290 497          | 691 783          | 25 743           | 6 615            | 551 630          | 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 Corporations, 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                |
| <b>Total Cash Receipts by Source</b>                                                                                                                                                                                   | <b>5 635 263</b>    | <b>4 442 771</b> | <b>3 077 275</b> | <b>3 293 802</b> | <b>3 821 050</b> | <b>4 937 050</b> | <b>2 909 919</b> | <b>4 109 929</b> | <b>5 891 725</b> | <b>2 593 767</b> | <b>2 872 807</b> | <b>4 707 360</b> | <b>48 292 716</b>                                   | <b>54 247 201</b>      | <b>59 642 952</b>      |

Table continues on next page.

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

| Description                                        | Budget Year 2021/22 |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                    | 2021/22 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                    | July Outcome        | August Outcome   | Sept Outcome     | October Outcome  | 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 |
| <b>R thousands</b>                                 |                     |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                    |                                                     |                        |                        |
| <b>Cash Payments by Type</b>                       |                     |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                    |                                                     |                        |                        |
| Employee related costs                             | 996 142             | 1 145 626        | 1 170 139        | 1 197 904        | 1 861 875        | 1 244 420        | 1 251 468        | 1 282 261        | 1 280 217        | 1 297 737          | 1 269 753        | 1 534 559          | 15 532 101                                          | 16 148 490             | 16 615 073             |
| Remuneration of councillors                        | 12 972              | 13 123           | 13 101           | 13 038           | 14 155           | 14 370           | 14 363           | 18 454           | 14 914           | 14 923             | 15 901           | 20 512             | 179 826                                             | 187 739                | 196 375                |
| Interest paid                                      | 33 081              | –                | 143 933          | –                | 43 865           | 134 577          | 30 510           | –                | 141 121          | –                  | 41 424           | 133 834            | 702 345                                             | 1 191 274              | 1 243 329              |
| Bulk purchases - Electricity                       | 1 123 945           | 1 375 670        | 1 499 975        | 866 732          | 816 585          | 968 585          | 751 761          | 792 151          | 761 484          | 789 312            | 749 932          | 686 268            | 11 182 400                                          | 12 669 659             | 14 354 724             |
| Acquisitions - water & other inventory             | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                | –                  | –                                                   | –                      | –                      |
| Contracted services                                | –                   | –                | –                | –                | 654 165          | 689 576          | 500 917          | 503 097          | 675 961          | 705 692            | 504 416          | 3 732 842          | 7 966 666                                           | 7 586 651              | 7 861 893              |
| Grants and subsidies paid - other municipalities   | –                   | –                | –                | –                | 42 412           | 44 708           | 32 477           | 32 618           | 43 825           | 45 753             | 32 703           | 225 197            | 499 693                                             | 404 613                | 362 078                |
| Grants and subsidies paid - other                  | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                | –                  | –                                                   | –                      | –                      |
| General expenses                                   | 2 472 879           | 750 511          | 607 918          | 1 389 203        | 173 834          | 183 244          | 133 111          | 133 690          | 179 625          | 187 526            | 134 040          | (2 227 156)        | 4 118 424                                           | 4 444 641              | 4 644 848              |
| <b>Cash Payments by Type</b>                       | <b>4 639 019</b>    | <b>3 284 929</b> | <b>3 435 066</b> | <b>3 466 877</b> | <b>3 606 891</b> | <b>3 279 480</b> | <b>2 714 606</b> | <b>2 762 271</b> | <b>3 097 147</b> | <b>3 040 942</b>   | <b>2 748 170</b> | <b>4 106 056</b>   | <b>40 181 455</b>                                   | <b>42 633 067</b>      | <b>45 278 320</b>      |
| <b>Other Cash Flows/Payments by Type</b>           |                     |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                    |                                                     |                        |                        |
| Capital assets                                     | 608 315             | 179 192          | 272 127          | 333 264          | 566 538          | 815 300          | 305 409          | 417 853          | 641 846          | 623 677            | 849 521          | 3 215 639          | 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                          | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                | –                  | –                                                   | –                      | –                      |
| <b>Total Cash Payments by Type</b>                 | <b>5 297 334</b>    | <b>3 464 121</b> | <b>3 786 674</b> | <b>3 800 141</b> | <b>4 216 363</b> | <b>4 108 114</b> | <b>3 070 015</b> | <b>3 180 124</b> | <b>3 818 474</b> | <b>3 664 619</b>   | <b>3 640 625</b> | <b>7 335 028</b>   | <b>49 381 632</b>                                   | <b>53 418 443</b>      | <b>58 765 934</b>      |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>        | <b>337 929</b>      | <b>978 650</b>   | <b>(709 398)</b> | <b>(506 339)</b> | <b>(395 312)</b> | <b>828 936</b>   | <b>(160 096)</b> | <b>929 804</b>   | <b>2 073 251</b> | <b>(1 070 852)</b> | <b>(767 818)</b> | <b>(2 627 668)</b> | <b>(1 088 915)</b>                                  | <b>828 758</b>         | <b>877 018</b>         |
| Cash/cash equivalents at the month/year beginning: | 8 126 100           | 8 464 029        | 9 442 679        | 8 733 280        | 8 226 942        | 7 831 629        | 8 660 565        | 8 500 469        | 9 430 273        | 11 503 524         | 10 432 671       | 9 664 853          | 8 126 100                                           | 7 037 185              | 7 865 943              |
| Cash/cash equivalents at the month/year end:       | 8 464 029           | 9 442 679        | 8 733 280        | 8 226 942        | 7 831 629        | 8 660 565        | 8 500 469        | 9 430 273        | 11 503 524       | 10 432 671         | 9 664 853        | 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                                        | 2020/21             | Budget Year 2021/22 |                  |               |               |              |                |                            |
|----------------------------------------------|---------------------|---------------------|------------------|---------------|---------------|--------------|----------------|----------------------------|
|                                              | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| <b>R thousands</b>                           |                     |                     |                  |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                     |                     |                  |               |               |              |                |                            |
| July                                         | 165 244             | 138 042             | 116 518          | 36 569        | 116 518       | (79 948)     | -68.6%         | 0.4%                       |
| August                                       | 465 478             | 272 138             | 318 104          | 256 369       | 434 622       | 178 253      | 41.0%          | 3.1%                       |
| September                                    | 526 381             | 413 626             | 550 992          | 587 834       | 985 614       | 397 779      | 40.4%          | 7.1%                       |
| October                                      | 526 124             | 514 542             | 601 824          | 997 308       | 1 587 437     | 590 129      | 37.2%          | 12.0%                      |
| November                                     | 597 685             | 539 338             | 525 841          | -             | 2 113 278     | -            | -              | -                          |
| December                                     | 626 979             | 440 569             | 485 078          | -             | 2 598 356     | -            | -              | -                          |
| January                                      | 161 229             | 265 378             | 304 740          | -             | 2 903 096     | -            | -              | -                          |
| February                                     | 404 334             | 538 927             | 579 473          | -             | 3 482 569     | -            | -              | -                          |
| March                                        | 561 530             | 650 180             | 744 003          | -             | 4 226 572     | -            | -              | -                          |
| April                                        | 467 049             | 606 381             | 671 360          | -             | 4 897 932     | -            | -              | -                          |
| May                                          | 533 478             | 726 125             | 876 336          | -             | 5 774 268     | -            | -              | -                          |
| June                                         | 1 492 962           | 3 209 522           | 3 054 414        | -             | 8 828 682     | -            | -              | -                          |
| <b>Total Capital expenditure</b>             | <b>6 528 474</b>    | <b>8 314 767</b>    | <b>8 828 682</b> |               |               |              |                |                            |

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

| Description                                                       | 2020/21             | Budget Year 2021/22 |                  |                |                |                  |                |                    |
|-------------------------------------------------------------------|---------------------|---------------------|------------------|----------------|----------------|------------------|----------------|--------------------|
|                                                                   | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                |                     |                     |                  |                |                |                  |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |                     |                     |                  |                |                |                  |                |                    |
| <b>Infrastructure</b>                                             | <b>2 140 441</b>    | <b>3 470 297</b>    | <b>3 449 295</b> | <b>325 202</b> | <b>547 415</b> | <b>(222 213)</b> | <b>-40.6%</b>  | <b>1 879 452</b>   |
| Roads Infrastructure                                              | 487 592             | 1 842 348           | 1 783 028        | 77 694         | 112 120        | (34 426)         | -30.7%         | 440 841            |
| Roads                                                             | 487 592             | 1 841 149           | 1 776 345        | 77 694         | 110 421        | (32 727)         | -29.6%         | 440 741            |
| Road Structures                                                   | –                   | 1 199               | 6 683            | –              | 1 699          | (1 699)          | -100.0%        | 100                |
| Storm water Infrastructure                                        | 113 152             | 150 473             | 108 743          | 23 072         | 19 676         | 3 396            | 17.3%          | 123 868            |
| Drainage Collection                                               | 113 152             | 150 473             | 108 743          | 23 072         | 19 676         | 3 396            | 17.3%          | 123 868            |
| Electrical Infrastructure                                         | 398 082             | 317 389             | 330 270          | 58 256         | 88 417         | (30 161)         | -34.1%         | 315 181            |
| HV Substations                                                    | 342 824             | 266 925             | 279 805          | 56 657         | 77 541         | (20 884)         | -26.9%         | 264 717            |
| LV Networks                                                       | 55 258              | 50 465              | 50 465           | 1 599          | 10 876         | (9 277)          | -85.3%         | 50 465             |
| Water Supply Infrastructure                                       | 634 995             | 446 177             | 476 979          | 113 170        | 134 052        | (20 882)         | -15.6%         | 493 187            |
| Reservoirs                                                        | 416 227             | 236 676             | 296 096          | 83 315         | 94 500         | (11 185)         | -11.8%         | 311 096            |
| Bulk Mains                                                        | 46 459              | 46 000              | 41 700           | 2 533          | 11 700         | (9 167)          | -78.4%         | 41 700             |
| Distribution                                                      | 172 310             | 163 501             | 139 183          | 27 322         | 27 852         | (530)            | -1.9%          | 140 391            |
| Sanitation Infrastructure                                         | 260 175             | 276 400             | 278 173          | 30 629         | 41 239         | (10 610)         | -25.7%         | 286 677            |
| Reticulation                                                      | 99 197              | 119 781             | 94 004           | 15 857         | 16 402         | (546)            | -3.3%          | 102 507            |
| Waste Water Treatment Works                                       | 160 978             | 156 619             | 184 170          | 14 772         | 24 836         | (10 064)         | -40.5%         | 184 170            |
| Solid Waste Infrastructure                                        | 213 265             | 376 760             | 419 474          | 18 918         | 148 101        | (129 183)        | -87.2%         | 169 102            |
| Landfill Sites                                                    | 213 265             | 376 760             | 419 474          | 18 918         | 148 101        | (129 183)        | -87.2%         | 169 102            |
| Coastal Infrastructure                                            | 305                 | 2 000               | 2 031            | –              | –              | –                | –              | –                  |
| Promenades                                                        | 305                 | 2 000               | 2 031            | –              | –              | –                | –              | –                  |
| Information and Communication Infrastructure                      | 32 875              | 58 749              | 50 597           | 3 464          | 3 810          | (346)            | -9.1%          | 50 597             |
| Data Centres                                                      | 34 115              | 48 379              | 41 555           | 3 146          | 3 415          | (268)            | -7.9%          | 41 555             |
| Core Layers                                                       | (1 240)             | 7 870               | 6 542            | 317            | 395            | (78)             | -19.7%         | 6 542              |
| Distribution Layers                                               | –                   | 2 500               | 2 500            | –              | –              | –                | –              | 2 500              |
| <b>Community Assets</b>                                           | <b>224 753</b>      | <b>256 504</b>      | <b>267 878</b>   | <b>27 869</b>  | <b>68 952</b>  | <b>(41 083)</b>  | <b>-59.6%</b>  | <b>216 626</b>     |
| Community Facilities                                              | 223 987             | 252 504             | 262 878          | 27 869         | 68 952         | (41 083)         | -59.6%         | 216 626            |
| Halls                                                             | 53                  | 100                 | 158              | 44             | –              | 44               | 100.0%         | 158                |
| Centres                                                           | –                   | 2                   | 1 041            | –              | –              | –                | –              | 1 041              |
| Clinics/Care Centres                                              | 19 212              | 21 259              | 19 308           | 5 327          | 7 344          | (2 017)          | -27.5%         | 19 308             |
| Fire/Ambulance Stations                                           | 210                 | 4 000               | 4 000            | –              | –              | –                | –              | –                  |
| Theatres                                                          | 56                  | –                   | 12               | 12             | 12             | –                | –              | 12                 |
| Libraries                                                         | –                   | 10 141              | 10 141           | 4 041          | 3 746          | 295              | 7.9%           | 10 121             |
| Cemeteries/Crematoria                                             | 2 876               | –                   | –                | –              | –              | –                | –              | –                  |
| Public Open Space                                                 | 232                 | –                   | 6                | –              | –              | –                | –              | 6                  |
| Nature Reserves                                                   | 15 448              | 14 302              | 22 954           | 3 313          | 9 946          | (6 633)          | -66.7%         | 20 765             |
| Markets                                                           | 219                 | 1 150               | 1 704            | –              | 450            | (450)            | -100.0%        | 1 454              |
| Taxi Ranks/Bus Terminals                                          | 185 680             | 201 550             | 203 553          | 15 132         | 47 453         | (32 322)         | -68.1%         | 163 760            |
| Sport and Recreation Facilities                                   | 767                 | 4 000               | 5 000            | –              | –              | –                | –              | –                  |
| Outdoor Facilities                                                | 767                 | 4 000               | 5 000            | –              | –              | –                | –              | –                  |
| <b>Heritage assets</b>                                            | <b>12</b>           | <b>–</b>            | <b>–</b>         | <b>–</b>       | <b>–</b>       | <b>–</b>         | <b>–</b>       | <b>–</b>           |
| Other Heritage                                                    | 12                  | –                   | –                | –              | –              | –                | –              | –                  |
| <b>Other assets</b>                                               | <b>97 990</b>       | <b>110 371</b>      | <b>128 932</b>   | <b>6 641</b>   | <b>13 131</b>  | <b>(6 490)</b>   | <b>-49.4%</b>  | <b>100 281</b>     |
| Operational Buildings                                             | 81 135              | 98 805              | 117 366          | 6 641          | 12 466         | (5 825)          | -46.7%         | 100 281            |
| Municipal Offices                                                 | 65 988              | 87 805              | 99 209           | 6 610          | 9 466          | (2 857)          | -30.2%         | 83 124             |
| Workshops                                                         | 15 147              | 11 000              | 18 157           | 32             | 3 000          | (2 969)          | -99.0%         | 17 157             |
| Housing                                                           | 16 855              | 11 566              | 11 566           | –              | 665            | (665)            | -100.0%        | –                  |
| Social Housing                                                    | 16 855              | 11 566              | 11 566           | –              | 665            | (665)            | -100.0%        | –                  |
| <b>Intangible Assets</b>                                          | <b>15 940</b>       | <b>22 648</b>       | <b>25 049</b>    | <b>414</b>     | <b>1 875</b>   | <b>(1 461)</b>   | <b>-77.9%</b>  | <b>22 799</b>      |
| Licences and Rights                                               | 15 940              | 22 648              | 25 049           | 414            | 1 875          | (1 461)          | -77.9%         | 22 799             |
| Computer Software and Applications                                | 15 940              | 22 648              | 25 049           | 414            | 1 875          | (1 461)          | -77.9%         | 22 799             |
| <b>Computer Equipment</b>                                         | <b>131 350</b>      | <b>93 020</b>       | <b>100 266</b>   | <b>5 821</b>   | <b>37 614</b>  | <b>(31 793)</b>  | <b>-84.5%</b>  | <b>99 874</b>      |
| Computer Equipment                                                | 131 350             | 93 020              | 100 266          | 5 821          | 37 614         | (31 793)         | -84.5%         | 99 874             |
| <b>Furniture and Office Equipment</b>                             | <b>42 775</b>       | <b>26 168</b>       | <b>26 061</b>    | <b>2 387</b>   | <b>4 009</b>   | <b>(1 623)</b>   | <b>-40.47%</b> | <b>25 836</b>      |
| Furniture and Office Equipment                                    | 42 775              | 26 168              | 26 061           | 2 387          | 4 009          | (1 623)          | -40.47%        | 25 836             |
| <b>Machinery and Equipment</b>                                    | <b>169 036</b>      | <b>158 138</b>      | <b>166 878</b>   | <b>12 306</b>  | <b>30 990</b>  | <b>(18 684)</b>  | <b>-60.3%</b>  | <b>161 206</b>     |
| Machinery and Equipment                                           | 169 036             | 158 138             | 166 878          | 12 306         | 30 990         | (18 684)         | -60.3%         | 161 206            |
| <b>Transport Assets</b>                                           | <b>88 670</b>       | <b>63 046</b>       | <b>68 775</b>    | <b>277</b>     | <b>3 004</b>   | <b>(2 728)</b>   | <b>-90.79%</b> | <b>68 775</b>      |
| Transport Assets                                                  | 88 670              | 63 046              | 68 775           | 277            | 3 004          | (2 728)          | -90.79%        | 68 775             |
| <b>Land</b>                                                       | <b>7 896</b>        | <b>21 000</b>       | <b>129 973</b>   | <b>7 271</b>   | <b>7 271</b>   | <b>–</b>         | <b>–</b>       | <b>121 468</b>     |
| Land                                                              | 7 896               | 21 000              | 129 973          | 7 271          | 7 271          | –                | –              | 121 468            |
| <b>Total Capital Expenditure on new assets</b>                    | <b>2 918 863</b>    | <b>4 221 192</b>    | <b>4 363 106</b> | <b>388 190</b> | <b>714 263</b> | <b>(326 073)</b> | <b>-45.7%</b>  | <b>2 696 317</b>   |

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

| Description                                                                       | 2020/21             | Budget Year 2021/22 |                  |                |                |                  |                |                    |
|-----------------------------------------------------------------------------------|---------------------|---------------------|------------------|----------------|----------------|------------------|----------------|--------------------|
|                                                                                   | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                |                     |                     |                  |                |                |                  |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |                     |                     |                  |                |                |                  |                |                    |
| <b>Infrastructure</b>                                                             | <b>923 675</b>      | <b>1 275 699</b>    | <b>1 336 786</b> | <b>193 875</b> | <b>263 746</b> | <b>(69 871)</b>  | <b>-26.5%</b>  | <b>1 216 305</b>   |
| Roads Infrastructure                                                              | 101 807             | 178 832             | 196 575          | 31 398         | 32 475         | (1 077)          | -3.3%          | 141 675            |
| Roads                                                                             | 98 331              | 170 698             | 187 416          | 25 123         | 28 875         | (3 752)          | -13.0%         | 133 475            |
| Road Structures                                                                   | 3 476               | 8 134               | 9 158            | 6 275          | 3 600          | 2 675            | 74.3%          | 8 200              |
| Storm water Infrastructure                                                        | 15 931              | 2 910               | 7 248            | 2 733          | 3 660          | (927)            | -25.3%         | 6 649              |
| Drainage Collection                                                               | 15 931              | 2 910               | 7 248            | 2 733          | 3 660          | (927)            | -25.3%         | 6 649              |
| Electrical Infrastructure                                                         | 252 917             | 434 796             | 450 908          | 80 176         | 120 727        | (40 551)         | -33.6%         | 433 939            |
| HV Substations                                                                    | 58 792              | 106 948             | 132 560          | 14 524         | 31 145         | (16 621)         | -53.4%         | 115 591            |
| MV Substations                                                                    | 26 986              | 44 000              | 44 000           | 4 101          | 8 500          | (4 399)          | -51.8%         | 44 000             |
| MV Networks                                                                       | 129 873             | 209 848             | 200 348          | 36 066         | 61 223         | (25 157)         | -41.1%         | 200 348            |
| LV Networks                                                                       | 37 266              | 74 000              | 74 000           | 25 486         | 19 859         | 5 626            | 28.3%          | 74 000             |
| Water Supply Infrastructure                                                       | 272 484             | 369 820             | 372 602          | 30 785         | 77 500         | (46 715)         | -60.3%         | 272 602            |
| Reservoirs                                                                        | -                   | -                   | -                | -              | -              | -                | -              | -                  |
| Bulk Mains                                                                        | 88 217              | 80 000              | 80 000           | 13 693         | 17 000         | (3 307)          | -19.5%         | 80 000             |
| Distribution                                                                      | 184 267             | 289 820             | 292 602          | 17 092         | 60 500         | (43 408)         | -71.7%         | 192 602            |
| Sanitation Infrastructure                                                         | 275 318             | 282 966             | 304 959          | 48 280         | 27 946         | 20 334           | 72.8%          | 356 760            |
| Pump Station                                                                      | 37 820              | 27 200              | 28 559           | 1 203          | 4 084          | (2 881)          | -70.5%         | 62 524             |
| Reticulation                                                                      | 87 142              | 216 930             | 95 839           | 13 922         | 21 700         | (7 778)          | -35.8%         | 124 389            |
| Waste Water Treatment Works                                                       | 67 706              | 38 836              | 51 229           | 11 398         | 1 739          | 9 659            | 555.49%        | 51 229             |
| Outfall Sewers                                                                    | 82 650              | -                   | 129 332          | 21 756         | 422            | 21 334           | 5049.6%        | 118 618            |
| Information and Communication Infrastructure                                      | 5 218               | 6 375               | 4 495            | 503            | 1 439          | (935)            | -65.0%         | 4 680              |
| Data Centres                                                                      | 1 216               | 5 000               | 2 648            | 213            | 727            | (514)            | -70.7%         | 2 648              |
| Core Layers                                                                       | 4 002               | 1 375               | 1 847            | 290            | 711            | (421)            | -59.2%         | 2 032              |
| <b>Community Assets</b>                                                           | <b>36 990</b>       | <b>28 700</b>       | <b>33 775</b>    | <b>431</b>     | <b>4 887</b>   | <b>(4 456)</b>   | <b>-91.2%</b>  | <b>32 112</b>      |
| Community Facilities                                                              | 33 107              | 22 200              | 27 275           | 431            | 4 887          | (4 456)          | -91.2%         | 25 612             |
| Halls                                                                             | 916                 | 7 000               | 10 852           | -              | 1 200          | (1 200)          | -100.00%       | 10 852             |
| Centres                                                                           | -                   | -                   | 74               | -              | -              | -                | -              | 74                 |
| Clinics/Care Centres                                                              | 652                 | -                   | -                | -              | -              | -                | -              | -                  |
| Public Open Space                                                                 | 788                 | 500                 | 586              | 98             | 86             | 12               | 13.7%          | 586                |
| Markets                                                                           | 6 392               | 10 700              | 10 700           | 309            | 2 600          | (2 291)          | -88.1%         | 10 700             |
| Taxi Ranks/Bus Terminals                                                          | 24 359              | 4 000               | 5 063            | 25             | 1 001          | (977)            | -97.6%         | 3 400              |
| Sport and Recreation Facilities                                                   | 3 883               | 6 500               | 6 500            | -              | -              | -                | -              | 6 500              |
| Outdoor Facilities                                                                | 3 883               | 6 500               | 6 500            | -              | -              | -                | -              | 6 500              |
| <b>Heritage assets</b>                                                            | <b>597</b>          | <b>744</b>          | <b>905</b>       | <b>161</b>     | <b>161</b>     | <b>-</b>         | <b>-</b>       | <b>905</b>         |
| Monuments                                                                         | 597                 | 744                 | 905              | 161            | 161            | -                | -              | 905                |
| <b>Other assets</b>                                                               | <b>125 389</b>      | <b>87 401</b>       | <b>99 320</b>    | <b>6 218</b>   | <b>23 569</b>  | <b>(17 351)</b>  | <b>-73.6%</b>  | <b>96 176</b>      |
| Operational Buildings                                                             | 17 523              | 30 272              | 34 660           | 2 703          | 6 571          | (3 868)          | -58.9%         | 31 517             |
| Municipal Offices                                                                 | 15 825              | 28 072              | 32 465           | 2 738          | 6 551          | (3 813)          | -58.2%         | 29 322             |
| Workshops                                                                         | 1 482               | 1 900               | 1 900            | -              | -              | -                | -              | 1 900              |
| Laboratories                                                                      | 215                 | 300                 | 295              | (35)           | 20             | (55)             | -275.83%       | 295                |
| Housing                                                                           | 107 866             | 57 129              | 64 659           | 3 515          | 16 998         | (13 482)         | -79.3%         | 64 659             |
| Social Housing                                                                    | 107 866             | 57 129              | 64 659           | 3 515          | 16 998         | (13 482)         | -79.3%         | 64 659             |
| <b>Intangible Assets</b>                                                          | <b>9 106</b>        | <b>12 000</b>       | <b>12 158</b>    | <b>(0)</b>     | <b>5 198</b>   | <b>(5 198)</b>   | <b>-100.0%</b> | <b>12 158</b>      |
| Licences and Rights                                                               | 9 106               | 12 000              | 12 158           | (0)            | 5 198          | (5 198)          | -100.0%        | 12 158             |
| Computer Software and Applications                                                | 9 106               | 12 000              | 12 158           | (0)            | 5 198          | (5 198)          | -100.0%        | 12 158             |
| <b>Computer Equipment</b>                                                         | <b>133 748</b>      | <b>61 228</b>       | <b>69 542</b>    | <b>10 602</b>  | <b>26 688</b>  | <b>(16 086)</b>  | <b>-60.3%</b>  | <b>67 908</b>      |
| Computer Equipment                                                                | 133 748             | 61 228              | 69 542           | 10 602         | 26 688         | (16 086)         | -60.3%         | 67 908             |
| <b>Furniture and Office Equipment</b>                                             | <b>4 982</b>        | <b>9 332</b>        | <b>8 956</b>     | <b>1 029</b>   | <b>2 044</b>   | <b>(1 015)</b>   | <b>-49.7%</b>  | <b>7 528</b>       |
| Furniture and Office Equipment                                                    | 4 982               | 9 332               | 8 956            | 1 029          | 2 044          | (1 015)          | -49.7%         | 7 528              |
| <b>Machinery and Equipment</b>                                                    | <b>29 992</b>       | <b>96 117</b>       | <b>113 831</b>   | <b>15 958</b>  | <b>16 659</b>  | <b>(701)</b>     | <b>-4.2%</b>   | <b>106 799</b>     |
| Machinery and Equipment                                                           | 29 992              | 96 117              | 113 831          | 15 958         | 16 659         | (701)            | -4.2%          | 106 799            |
| <b>Transport Assets</b>                                                           | <b>557 974</b>      | <b>343 346</b>      | <b>384 055</b>   | <b>58 853</b>  | <b>73 685</b>  | <b>(14 832)</b>  | <b>-20.1%</b>  | <b>382 657</b>     |
| Transport Assets                                                                  | 557 974             | 343 346             | 384 055          | 58 853         | 73 685         | (14 832)         | -20.1%         | 382 657            |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | <b>1 822 452</b>    | <b>1 914 567</b>    | <b>2 059 329</b> | <b>287 128</b> | <b>416 638</b> | <b>(129 509)</b> | <b>-31.1%</b>  | <b>1 922 549</b>   |

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

| Description<br>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 |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |                     |                     |                  |                |                |                  |                |                    |
| <b>Infrastructure</b>                                                               | <b>975 921</b>      | <b>1 582 620</b>    | <b>1 745 043</b> | <b>265 911</b> | <b>323 312</b> | <b>(57 401)</b>  | <b>-17.8%</b>  | <b>1 092 026</b>   |
| Roads Infrastructure                                                                | 137 324             | 209 528             | 275 462          | 46 467         | 53 504         | (7 037)          | -13.2%         | 204 752            |
| Roads                                                                               | 125 882             | 183 087             | 244 629          | 43 936         | 49 369         | (5 434)          | -11.0%         | 173 920            |
| Road Structures                                                                     | 10 049              | 21 541              | 25 676           | 1 265          | 4 134          | (2 869)          | -69.4%         | 25 676             |
| Road Furniture                                                                      | 1 393               | 4 900               | 5 157            | 1 266          | –              | 1 266            | 100.0%         | 5 156              |
| Storm water Infrastructure                                                          | 28 472              | 138 282             | 137 799          | 21 314         | 20 377         | 937              | 4.6%           | 106 014            |
| Drainage Collection                                                                 | 28 472              | 138 282             | 137 799          | 21 314         | 20 377         | 937              | 4.6%           | 106 014            |
| Electrical Infrastructure                                                           | 5 463               | 124 430             | 123 011          | 2 638          | 33 024         | (30 386)         | -92.0%         | 69 481             |
| HV Substations                                                                      | 5 463               | 124 430             | 123 011          | 2 638          | 33 024         | (30 386)         | -92.0%         | 69 481             |
| Water Supply Infrastructure                                                         | 56 243              | 51 972              | 87 304           | 25 317         | 25 311         | 6                | 0.0%           | 88 804             |
| Reservoirs                                                                          | 4 518               | 3 000               | 22 632           | –              | 6 600          | (6 600)          | -100.0%        | 22 632             |
| Distribution                                                                        | 51 725              | 48 972              | 64 672           | 25 317         | 18 711         | 6 606            | 35.3%          | 66 172             |
| Sanitation Infrastructure                                                           | 681 675             | 898 995             | 948 087          | 164 365        | 170 797        | (6 432)          | -3.8%          | 521 382            |
| Reticulation                                                                        | 16 353              | 20 672              | 32 072           | 12 789         | 8 868          | 3 921            | 44.2%          | 33 572             |
| Waste Water Treatment Works                                                         | 665 323             | 877 672             | 915 364          | 151 577        | 161 930        | (10 353)         | -6.4%          | 487 159            |
| Outfall Sewers                                                                      | –                   | 651                 | 651              | –              | –              | –                | –              | 651                |
| Solid Waste Infrastructure                                                          | 46 392              | 50 949              | 65 296           | 902            | 9 248          | (8 345)          | -90.2%         | 24 056             |
| Landfill Sites                                                                      | 46 392              | 50 949              | 65 296           | 902            | 9 248          | (8 345)          | -90.2%         | 24 056             |
| Coastal Infrastructure                                                              | 6 857               | 42 421              | 44 527           | 4 149          | 4 309          | (160)            | -3.7%          | 13 981             |
| Promenades                                                                          | 6 857               | 42 421              | 44 527           | 4 149          | 4 309          | (160)            | -3.7%          | 13 981             |
| Information and Communication Infrastructure                                        | 13 493              | 66 043              | 63 556           | 759            | 6 743          | (5 984)          | -88.8%         | 63 556             |
| Data Centres                                                                        | 6 132               | 50 286              | 42 050           | 537            | 1 681          | (1 144)          | -68.1%         | 42 050             |
| Core Layers                                                                         | 7 361               | 15 757              | 21 506           | 221            | 5 061          | (4 840)          | -95.6%         | 21 506             |
| <b>Community Assets</b>                                                             | <b>488 272</b>      | <b>271 600</b>      | <b>291 869</b>   | <b>32 238</b>  | <b>63 091</b>  | <b>(30 853)</b>  | <b>-48.9%</b>  | <b>249 744</b>     |
| Community Facilities                                                                | 188 430             | 196 835             | 209 881          | 27 005         | 54 347         | (27 342)         | -50.3%         | 174 118            |
| Halls                                                                               | 11 960              | 15 575              | 19 803           | 2 395          | 909            | 1 486            | 163.4%         | 16 167             |
| Centres                                                                             | 12 850              | 7 711               | 9 368            | –              | 458            | (458)            | -100.0%        | 9 218              |
| Clinics/Care Centres                                                                | 43 920              | 35 000              | 35 628           | 4 026          | 11 973         | (7 947)          | -66.4%         | 35 628             |
| Fire/Ambulance Stations                                                             | 1 837               | –                   | –                | –              | –              | –                | –              | –                  |
| Museums                                                                             | 2 391               | 7 000               | 7 579            | 108            | 579            | (471)            | -81.43%        | 7 579              |
| Theatres                                                                            | 40                  | –                   | –                | –              | –              | –                | –              | –                  |
| Libraries                                                                           | 6 974               | 1 082               | 1 082            | 194            | –              | 194              | 100.0%         | 1 082              |
| Cemeteries/Crematoria                                                               | 8 508               | 7 200               | 8 888            | 1 155          | 2 087          | (932)            | -44.7%         | 8 821              |
| Public Open Space                                                                   | 57 031              | 60 910              | 63 300           | 10 836         | 18 898         | (8 062)          | -42.7%         | 54 747             |
| Nature Reserves                                                                     | 2 254               | 6 176               | 7 456            | 150            | 1 930          | (1 780)          | -92.2%         | 8 897              |
| Public Ablution Facilities                                                          | 489                 | –                   | 2 541            | 1 828          | 2 463          | (635)            | -25.79%        | 2 541              |
| Taxi Ranks/Bus Terminals                                                            | 40 176              | 56 180              | 54 236           | 6 313          | 15 049         | (8 735)          | -58.0%         | 29 438             |
| Sport and Recreation Facilities                                                     | 299 842             | 74 766              | 81 988           | 5 234          | 8 745          | (3 511)          | -40.2%         | 75 626             |
| Indoor Facilities                                                                   | 19 086              | 15 900              | 19 057           | 3 032          | 1 612          | 1 420            | 88.1%          | 19 757             |
| Outdoor Facilities                                                                  | 280 756             | 58 866              | 62 931           | 2 202          | 7 133          | (4 931)          | -69.1%         | 55 869             |
| <b>Heritage assets</b>                                                              | <b>31 715</b>       | <b>–</b>            | <b>–</b>         | <b>–</b>       | <b>–</b>       | <b>–</b>         | <b>–</b>       | <b>–</b>           |
| Monuments                                                                           | 31 715              | –                   | –                | –              | –              | –                | –              | –                  |
| <b>Other assets</b>                                                                 | <b>221 782</b>      | <b>266 764</b>      | <b>280 441</b>   | <b>18 793</b>  | <b>61 634</b>  | <b>(42 841)</b>  | <b>-69.5%</b>  | <b>222 530</b>     |
| Operational Buildings                                                               | 209 083             | 265 561             | 278 867          | 18 793         | 60 291         | (41 498)         | -68.8%         | 220 957            |
| Municipal Offices                                                                   | 121 820             | 181 476             | 201 243          | 10 532         | 29 410         | (18 877)         | -64.2%         | 160 296            |
| Workshops                                                                           | 86 635              | 83 385              | 77 625           | 8 260          | 30 881         | (22 620)         | -73.3%         | 60 660             |
| Training Centres                                                                    | 628                 | 700                 | –                | –              | –              | –                | –              | –                  |
| Housing                                                                             | 12 699              | 1 203               | 1 573            | –              | 1 343          | (1 343)          | -100.0%        | 1 573              |
| Social Housing                                                                      | 12 699              | 1 203               | 1 573            | –              | 1 343          | (1 343)          | -100.0%        | 1 573              |
| <b>Intangible Assets</b>                                                            | <b>41 534</b>       | <b>6 912</b>        | <b>19 316</b>    | <b>3 105</b>   | <b>4 095</b>   | <b>(989)</b>     | <b>-24.2%</b>  | <b>11 991</b>      |
| Licences and Rights                                                                 | 41 534              | 6 912               | 19 316           | 3 105          | 4 095          | (989)            | -24.2%         | 11 991             |
| Computer Software and Applications                                                  | 41 534              | 6 912               | 19 316           | 3 105          | 4 095          | (989)            | -24.2%         | 11 991             |
| <b>Computer Equipment</b>                                                           | <b>16 487</b>       | <b>49 811</b>       | <b>67 801</b>    | <b>1 874</b>   | <b>4 353</b>   | <b>(2 479)</b>   | <b>-56.9%</b>  | <b>75 216</b>      |
| Computer Equipment                                                                  | 16 487              | 49 811              | 67 801           | 1 874          | 4 353          | (2 479)          | -56.9%         | 75 216             |
| <b>Furniture and Office Equipment</b>                                               | <b>175</b>          | <b>300</b>          | <b>302</b>       | <b>10</b>      | <b>52</b>      | <b>(42)</b>      | <b>-81.4%</b>  | <b>302</b>         |
| Furniture and Office Equipment                                                      | 175                 | 300                 | 302              | 10             | 52             | (42)             | -81.4%         | 302                |
| <b>Machinery and Equipment</b>                                                      | <b>11 272</b>       | <b>1 000</b>        | <b>1 474</b>     | <b>59</b>      | <b>–</b>       | <b>59</b>        | <b>100.0%</b>  | <b>1 474</b>       |
| Machinery and Equipment                                                             | 11 272              | 1 000               | 1 474            | 59             | –              | 59               | 100.0%         | 1 474              |
| <b>Total Capital Expenditure on upgrading of existing assets</b>                    | <b>1 787 158</b>    | <b>2 179 007</b>    | <b>2 406 246</b> | <b>321 991</b> | <b>456 537</b> | <b>(134 546)</b> | <b>-29.5%</b>  | <b>1 653 284</b>   |

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

| Description                                                         | 2020/21             | Budget Year 2021/22 |                  |                |                  |                  |                |                    |
|---------------------------------------------------------------------|---------------------|---------------------|------------------|----------------|------------------|------------------|----------------|--------------------|
|                                                                     | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                  |                     |                     |                  |                |                  |                  |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                     |                     |                  |                |                  |                  |                |                    |
| <b>Infrastructure</b>                                               | <b>1 862 246</b>    | <b>2 079 007</b>    | <b>2 213 473</b> | <b>499 632</b> | <b>601 562</b>   | <b>(101 930)</b> | <b>-16.9%</b>  | <b>2 213 473</b>   |
| Roads Infrastructure                                                | 417 198             | 637 154             | 589 078          | 118 744        | 94 923           | 23 822           | 25.1%          | 589 078            |
| Roads                                                               | 417 198             | 637 154             | 589 078          | 118 744        | 94 923           | 23 822           | 25.1%          | 589 078            |
| Storm water Infrastructure                                          | —                   | 140 345             | —                | —              | —                | —                | —              | —                  |
| Drainage Collection                                                 | —                   | 140 345             | —                | —              | —                | —                | —              | —                  |
| Electrical Infrastructure                                           | 460 718             | 542 654             | 542 654          | 164 064        | 171 862          | (7 798)          | -4.5%          | 542 654            |
| Power Plants                                                        | 15 637              | 19 286              | 19 286           | 4 675          | 5 703            | (1 027)          | -18.0%         | 19 286             |
| HV Substations                                                      | 32 659              | 27 042              | 27 042           | 5 758          | 8 383            | (2 624)          | -31.3%         | 27 042             |
| MV Substations                                                      | 307 406             | 353 961             | 353 961          | 114 757        | 112 663          | 2 094            | 1.9%           | 353 961            |
| LV Networks                                                         | 105 016             | 142 365             | 142 365          | 38 873         | 45 114           | (6 241)          | -13.8%         | 142 365            |
| Water Supply Infrastructure                                         | 430 692             | 411 499             | 540 751          | 93 338         | 156 782          | (63 444)         | -40.5%         | 540 751            |
| Boreholes                                                           | —                   | —                   | 22 359           | 1              | 2 738            | (2 737)          | -100.0%        | 22 359             |
| Reservoirs                                                          | 30 547              | 49 366              | 41 949           | 5 553          | 13 323           | (7 770)          | -58.3%         | 41 949             |
| Pump Stations                                                       | 52 681              | 39 826              | 65 500           | 16 424         | 17 439           | (1 015)          | -5.8%          | 65 500             |
| Water Treatment Works                                               | 48 391              | 34 590              | 47 545           | 8 846          | 15 309           | (6 463)          | -42.2%         | 47 545             |
| Bulk Mains                                                          | 6 636               | 215                 | 19 665           | 1 900          | 3 933            | (2 033)          | -51.7%         | 19 665             |
| Distribution                                                        | 292 436             | 287 502             | 343 733          | 60 614         | 104 040          | (43 426)         | -41.7%         | 343 733            |
| Distribution Points                                                 | —                   | —                   | —                | —              | —                | —                | —              | —                  |
| Sanitation Infrastructure                                           | 552 692             | 334 708             | 537 917          | 122 785        | 177 348          | (54 563)         | -30.8%         | 537 917            |
| Reticulation                                                        | 383 217             | 171 428             | 369 094          | 82 270         | 118 949          | (36 679)         | -30.8%         | 369 094            |
| Waste Water Treatment Works                                         | 166 971             | 157 461             | 162 915          | 39 083         | 57 247           | (18 163)         | -31.7%         | 162 915            |
| Outfall Sewers                                                      | 2 505               | 5 819               | 5 908            | 1 432          | 1 152            | 280              | 24.3%          | 5 908              |
| Solid Waste Infrastructure                                          | 945                 | 8 653               | 3 072            | 701            | 647              | 53               | 8.2%           | 3 072              |
| Landfill Sites                                                      | 945                 | 8 653               | 3 072            | 701            | 647              | 53               | 8.2%           | 3 072              |
| Coastal Infrastructure                                              | —                   | 3 994               | —                | —              | —                | —                | —              | —                  |
| Promenades                                                          | —                   | 3 994               | —                | —              | —                | —                | —              | —                  |
| <b>Community Assets</b>                                             | <b>518 541</b>      | <b>295 941</b>      | <b>380 765</b>   | <b>128 317</b> | <b>85 757</b>    | <b>42 560</b>    | <b>49.6%</b>   | <b>380 765</b>     |
| Community Facilities                                                | 131 941             | 228 329             | 110 815          | 22 443         | 25 115           | (2 672)          | -10.6%         | 110 815            |
| Halls                                                               | 52 769              | 21 624              | 47 911           | 5 611          | 11 045           | (5 435)          | -49.2%         | 47 911             |
| Centres                                                             | 11 463              | 7 713               | 7 105            | 963            | 558              | 405              | 72.5%          | 7 105              |
| Clinics/Care Centres                                                | 34 374              | 7 820               | 9 192            | 4 168          | 3 080            | 1 088            | 35.3%          | 9 192              |
| Fire/Ambulance Stations                                             | 765                 | 2 512               | 4 826            | 106            | 1 490            | (1 384)          | -92.9%         | 4 826              |
| Testing Stations                                                    | —                   | 9 940               | —                | —              | —                | —                | —              | —                  |
| Libraries                                                           | 5 724               | 3 804               | 16 257           | 3 831          | 5 007            | (1 176)          | -23.5%         | 16 257             |
| Cemeteries/Crematoria                                               | 15 766              | 10 720              | 11 836           | 5 498          | 1 668            | 3 830            | 229.5%         | 11 836             |
| Public Open Space                                                   | —                   | 144 909             | —                | —              | —                | —                | —              | —                  |
| Nature Reserves                                                     | 3 141               | 3 141               | 5 250            | 920            | 1 477            | (556)            | -37.7%         | 5 250              |
| Public Ablution Facilities                                          | 7 281               | 13 323              | 6 160            | 1 303          | 787              | 516              | 65.5%          | 6 160              |
| Markets                                                             | 658                 | 2 822               | 2 278            | 43             | 2                | 41               | 1682.6%        | 2 278              |
| Sport and Recreation Facilities                                     | 386 600             | 67 613              | 269 950          | 105 874        | 60 641           | 45 232           | 74.6%          | 269 950            |
| Indoor Facilities                                                   | 161                 | 8 732               | 4                | 197            | 2                | 195              | 11992.1%       | 4                  |
| Outdoor Facilities                                                  | 386 439             | 58 881              | 269 946          | 105 677        | 60 640           | 45 037           | 74.3%          | 269 946            |
| <b>Heritage assets</b>                                              | <b>3 626</b>        | <b>1 912</b>        | <b>1 447</b>     | <b>5</b>       | <b>230</b>       | <b>(225)</b>     | <b>-97.8%</b>  | <b>1 447</b>       |
| Works of Art                                                        | 3 626               | 1 912               | 1 447            | 5              | 230              | (225)            | -97.8%         | 1 447              |
| <b>Investment properties</b>                                        | <b>100</b>          | <b>10 107</b>       | <b>208</b>       | <b>44</b>      | <b>18</b>        | <b>26</b>        | <b>145.6%</b>  | <b>208</b>         |
| Revenue Generating                                                  | 99                  | 10 096              | 198              | 43             | 8                | 35               | 452.5%         | 198                |
| Improved Property                                                   | 99                  | 10 096              | 198              | 43             | 8                | 35               | 452.5%         | 198                |
| Non-revenue Generating                                              | 1                   | 11                  | 10               | 1              | 10               | (9)              | -93.6%         | 10                 |
| Unimproved Property                                                 | 1                   | 11                  | 10               | 0              | 10               | (10)             | -96.8%         | 10                 |
| <b>Other assets</b>                                                 | <b>130 727</b>      | <b>204 823</b>      | <b>191 114</b>   | <b>28 687</b>  | <b>38 372</b>    | <b>(9 685)</b>   | <b>-25.2%</b>  | <b>191 114</b>     |
| Operational Buildings                                               | 130 727             | 189 833             | 191 114          | 28 687         | 38 372           | (9 685)          | -25.2%         | 191 114            |
| Municipal Offices                                                   | 129 264             | 174 611             | 181 891          | 28 388         | 35 139           | (6 751)          | -19.2%         | 181 891            |
| Laboratories                                                        | 1 129               | 2 039               | 2 099            | 91             | 895              | (804)            | -89.8%         | 2 099              |
| Training Centres                                                    | 329                 | 701                 | 531              | 203            | 140              | 64               | 45.5%          | 531                |
| Depots                                                              | 5                   | 12 482              | 6 593            | 4              | 2 198            | (2 194)          | -99.8%         | 6 593              |
| Housing                                                             | —                   | 14 990              | —                | —              | —                | —                | —              | —                  |
| Social Housing                                                      | —                   | 14 990              | —                | —              | —                | —                | —              | —                  |
| <b>Computer Equipment</b>                                           | <b>234 027</b>      | <b>427 869</b>      | <b>249 415</b>   | <b>50 194</b>  | <b>48 772</b>    | <b>1 422</b>     | <b>2.9%</b>    | <b>249 415</b>     |
| Computer Equipment                                                  | 234 027             | 427 869             | 249 415          | 50 194         | 48 772           | 1 422            | 2.9%           | 249 415            |
| <b>Furniture and Office Equipment</b>                               | <b>600 104</b>      | <b>770 057</b>      | <b>748 167</b>   | <b>152 257</b> | <b>172 095</b>   | <b>(19 838)</b>  | <b>-11.5%</b>  | <b>748 167</b>     |
| Furniture and Office Equipment                                      | 600 104             | 770 057             | 748 167          | 152 257        | 172 095          | (19 838)         | -11.5%         | 748 167            |
| <b>Machinery and Equipment</b>                                      | <b>—</b>            | <b>2 069</b>        | <b>—</b>         | <b>—</b>       | <b>—</b>         | <b>—</b>         | <b>—</b>       | <b>—</b>           |
| Machinery and Equipment                                             | —                   | 2 069               | —                | —              | —                | —                | —              | —                  |
| <b>Transport Assets</b>                                             | <b>317 250</b>      | <b>461 100</b>      | <b>473 759</b>   | <b>109 152</b> | <b>112 421</b>   | <b>(3 269)</b>   | <b>-2.9%</b>   | <b>473 759</b>     |
| Transport Assets                                                    | 317 250             | 461 100             | 473 759          | 109 152        | 112 421          | (3 269)          | -2.9%          | 473 759            |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>3 666 620</b>    | <b>4 252 885</b>    | <b>4 258 347</b> | <b>968 288</b> | <b>1 059 228</b> | <b>(90 940)</b>  | <b>-8.6%</b>   | <b>4 258 347</b>   |

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

| Description                                  | 2020/21             | Budget Year 2021/22 |                  |                |                |                 |                |                    |
|----------------------------------------------|---------------------|---------------------|------------------|----------------|----------------|-----------------|----------------|--------------------|
|                                              | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                           |                     |                     |                  |                |                |                 |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |                     |                     |                  |                |                |                 |                |                    |
| <b>Infrastructure</b>                        | <b>1 209 481</b>    | <b>1 267 358</b>    | <b>1 267 358</b> | <b>436 158</b> | <b>422 453</b> | <b>13 705</b>   | <b>3.24%</b>   | <b>1 267 358</b>   |
| Roads Infrastructure                         | 403 094             | 470 598             | 470 597          | 148 013        | 156 866        | (8 853)         | -5.64%         | 470 597            |
| Roads                                        | 376 768             | 338 665             | 338 665          | 138 538        | 112 888        | 25 649          | 22.72%         | 338 665            |
| Road Structures                              | 11 807              | 88 293              | 88 293           | 3 989          | 29 431         | (25 442)        | -86.45%        | 88 293             |
| Road Furniture                               | 14 519              | 43 639              | 43 639           | 5 487          | 14 546         | (9 060)         | -62.28%        | 43 639             |
| Storm water Infrastructure                   | 57 729              | 58 610              | 58 610           | 20 613         | 19 537         | 1 076           | 5.51%          | 58 610             |
| Drainage Collection                          | 57 729              | 58 610              | 58 610           | 20 613         | 19 537         | 1 076           | 5.51%          | 58 610             |
| Electrical Infrastructure                    | 280 055             | 263 112             | 263 111          | 98 703         | 87 704         | 10 999          | 12.54%         | 263 111            |
| Power Plants                                 | 8 177               | 7 933               | 7 933            | 2 725          | 2 644          | 81              | 3.05%          | 7 933              |
| HV Substations                               | 19 005              | -                   | -                | 6 590          | -              | 6 590           | 100.00%        | -                  |
| HV Transmission Conductors                   | -                   | 14 754              | 14 754           | -              | 4 918          | (4 918)         | -100.00%       | 14 754             |
| MV Substations                               | 60 512              | 10 655              | 10 655           | 21 239         | 3 552          | 17 688          | 498.02%        | 10 655             |
| MV Switching Stations                        | -                   | 60 046              | 60 046           | -              | 20 015         | (20 015)        | -100.00%       | 60 046             |
| MV Networks                                  | 114 444             | 117 440             | 117 440          | 39 653         | 39 147         | 507             | 1.29%          | 117 440            |
| LV Networks                                  | 77 918              | 52 284              | 52 284           | 28 495         | 17 428         | 11 067          | 63.50%         | 52 284             |
| Water Supply Infrastructure                  | 174 107             | 184 784             | 184 785          | 63 156         | 61 595         | 1 561           | 2.53%          | 184 785            |
| Reservoirs                                   | 20 898              | 20 957              | 20 957           | 8 251          | 6 986          | 1 265           | 18.11%         | 20 957             |
| Pump Stations                                | 5 386               | 5 345               | 5 345            | 3 195          | 1 782          | 1 413           | 79.29%         | 5 345              |
| Water Treatment Works                        | 18 181              | 10 092              | 10 092           | 3 855          | 3 364          | 491             | 14.60%         | 10 092             |
| Bulk Mains                                   | 3 022               | 6 572               | 6 572            | 1 007          | 2 191          | (1 183)         | -54.01%        | 6 572              |
| Distribution                                 | 126 619             | 141 818             | 141 818          | 46 848         | 47 273         | (425)           | -0.90%         | 141 818            |
| Sanitation Infrastructure                    | 161 551             | 164 781             | 164 781          | 59 276         | 54 927         | 4 349           | 7.92%          | 164 781            |
| Pump Station                                 | 6 963               | 8 377               | 8 377            | 2 322          | 2 792          | (471)           | -16.86%        | 8 377              |
| Reticulation                                 | 54 719              | 56 968              | 56 968           | 21 518         | 18 989         | 2 528           | 13.32%         | 56 968             |
| Waste Water Treatment Works                  | 95 559              | 95 125              | 95 125           | 33 856         | 31 708         | 2 147           | 6.77%          | 95 125             |
| Outfall Sewers                               | 4 310               | 4 310               | 4 310            | 1 580          | 1 437          | 144             | 10.00%         | 4 310              |
| Solid Waste Infrastructure                   | 44 357              | 34 129              | 34 129           | 13 116         | 11 376         | 1 740           | 15.29%         | 34 129             |
| Landfill Sites                               | 37 136              | 34 129              | 34 129           | 10 356         | 11 376         | (1 020)         | -8.97%         | 34 129             |
| Waste Processing Facilities                  | 7 221               | -                   | -                | 2 760          | -              | 2 760           | 100.00%        | -                  |
| Coastal Infrastructure                       | 5 845               | 5 730               | 5 730            | 1 967          | 1 910          | 57              | 2.97%          | 5 730              |
| Promenades                                   | 5 845               | 5 730               | 5 730            | 1 967          | 1 910          | 57              | 2.97%          | 5 730              |
| Information and Communication Infrastructure | 82 742              | 85 614              | 85 614           | 31 315         | 28 538         | 2 777           | 9.73%          | 85 614             |
| Data Centres                                 | 34 615              | -                   | -                | 13 675         | -              | 13 675          | 100.00%        | -                  |
| Core Layers                                  | 44 817              | 7 127               | 7 127            | 16 536         | 2 376          | 14 160          | 596.09%        | 7 127              |
| Distribution Layers                          | 3 310               | 78 488              | 78 488           | 1 103          | 26 163         | (25 059)        | -95.78%        | 78 488             |
| <b>Community Assets</b>                      | <b>330 936</b>      | <b>381 173</b>      | <b>381 173</b>   | <b>113 327</b> | <b>127 058</b> | <b>(13 730)</b> | <b>-10.81%</b> | <b>381 173</b>     |
| Community Facilities                         | 121 818             | 170 682             | 170 682          | 41 015         | 56 894         | (15 879)        | -27.91%        | 170 682            |
| Halls                                        | 3 736               | 3 925               | 3 925            | 1 375          | 1 308          | 67              | 5.13%          | 3 925              |
| Centres                                      | 4 468               | 54 692              | 54 692           | 1 422          | 18 231         | (16 809)        | -92.20%        | 54 692             |
| Clinics/Care Centres                         | 7 144               | 8 133               | 8 133            | 2 433          | 2 711          | (278)           | -10.27%        | 8 133              |
| Fire/Ambulance Stations                      | 2 683               | 2 716               | 2 716            | 899            | 905            | (7)             | -0.74%         | 2 716              |
| Testing Stations                             | 1 476               | 1 343               | 1 343            | 503            | 448            | 55              | 12.27%         | 1 343              |
| Museums                                      | 301                 | 373                 | 373              | 106            | 124            | (18)            | -14.66%        | 373                |
| Theatres                                     | 112                 | 112                 | 112              | 37             | 37             | (0)             | -0.47%         | 112                |
| Libraries                                    | 16 464              | 6 468               | 6 468            | 5 139          | 2 156          | 2 983           | 138.35%        | 6 468              |
| Cemeteries/Crematoria                        | 4 503               | 4 507               | 4 507            | 1 545          | 1 502          | 43              | 2.84%          | 4 507              |
| Public Open Space                            | 14 584              | 17 514              | 17 514           | 4 955          | 5 838          | (883)           | -15.13%        | 17 514             |
| Nature Reserves                              | 479                 | 459                 | 459              | 160            | 153            | 7               | 4.32%          | 459                |
| Public Ablution Facilities                   | 2 588               | 2 687               | 2 687            | 964            | 896            | 69              | 7.68%          | 2 687              |
| Markets                                      | 1 720               | 1 697               | 1 697            | 601            | 566            | 35              | 6.27%          | 1 697              |
| Airports                                     | 4                   | 4                   | 4                | 1              | 1              | -               | -              | 4                  |
| Taxi Ranks/Bus Terminals                     | 61 556              | 66 051              | 66 051           | 20 874         | 22 017         | (1 143)         | -5.19%         | 66 051             |
| Sport and Recreation Facilities              | 209 118             | 210 491             | 210 491          | 72 313         | 70 164         | 2 149           | 3.06%          | 210 491            |
| Indoor Facilities                            | 11 321              | 6 560               | 6 560            | 3 795          | 2 187          | 1 608           | 73.53%         | 6 560              |
| Outdoor Facilities                           | 197 797             | 203 931             | 203 931          | 68 518         | 67 977         | 541             | 0.80%          | 203 931            |

Table continues on next page.

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

| Description                                            | 2020/21             | Budget Year 2021/22 |                  |                  |                  |                 |                 |                    |
|--------------------------------------------------------|---------------------|---------------------|------------------|------------------|------------------|-----------------|-----------------|--------------------|
|                                                        | Provisional Outcome | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance    | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>                                     |                     |                     |                  |                  |                  |                 |                 |                    |
| <b><u>Depreciation by Asset Class/Sub-class</u></b>    |                     |                     |                  |                  |                  |                 |                 |                    |
| <b><u>Investment properties</u></b>                    | <b>1 714</b>        | <b>1 714</b>        | <b>1 714</b>     | <b>571</b>       | <b>571</b>       | <b>(0)</b>      | <b>-</b>        | <b>1 714</b>       |
| Revenue Generating                                     | 1 714               | 1 714               | 1 714            | 571              | 571              | (0)             | -               | 1 714              |
| Improved Property                                      | 1 714               | 1 714               | 1 714            | 571              | 571              | (0)             | -               | 1 714              |
| <b><u>Other assets</u></b>                             | <b>322 964</b>      | <b>294 428</b>      | <b>294 428</b>   | <b>113 507</b>   | <b>98 143</b>    | <b>15 364</b>   | <b>15.66%</b>   | <b>294 428</b>     |
| Operational Buildings                                  | 217 859             | 181 253             | 181 253          | 77 999           | 60 418           | 17 582          | 29.10%          | 181 253            |
| Municipal Offices                                      | 183 220             | 7 430               | 7 430            | 65 960           | 2 477            | 63 483          | 2563.29%        | 7 430              |
| Workshops                                              | 33 655              | 37 175              | 37 175           | 11 711           | 12 392           | (680)           | -5.49%          | 37 175             |
| Laboratories                                           | 649                 | -                   | -                | 216              | -                | 216             | 100.00%         | -                  |
| Training Centres                                       | 289                 | 303                 | 303              | 96               | 101              | (5)             | -4.81%          | 303                |
| Manufacturing Plant                                    | -                   | 7 213               | 7 213            | -                | 2 404            | (2 404)         | -100.00%        | 7 213              |
| Depots                                                 | 47                  | 129 132             | 129 132          | 16               | 43 044           | (43 028)        | -99.96%         | 129 132            |
| Housing                                                | 105 105             | 113 176             | 113 175          | 35 508           | 37 725           | (2 217)         | -5.88%          | 113 175            |
| Social Housing                                         | 105 105             | 113 176             | 113 175          | 35 508           | 37 725           | (2 217)         | -5.88%          | 113 175            |
| <b><u>Biological or Cultivated Assets</u></b>          | <b>192</b>          | <b>-</b>            | <b>-</b>         | <b>64</b>        | <b>-</b>         | <b>64</b>       | <b>100.00%</b>  | <b>-</b>           |
| Biological or Cultivated Assets                        | 192                 | -                   | -                | 64               | -                | 64              | 100.00%         | -                  |
| <b><u>Intangible Assets</u></b>                        | <b>168 921</b>      | <b>141 627</b>      | <b>141 627</b>   | <b>57 831</b>    | <b>47 209</b>    | <b>10 622</b>   | <b>22.50%</b>   | <b>141 627</b>     |
| Licences and Rights                                    | 168 921             | 141 627             | 141 627          | 57 831           | 47 209           | 10 622          | 22.50%          | 141 627            |
| Computer Software and Applications                     | 98 740              | 91 465              | 91 465           | 34 437           | 30 488           | 3 949           | 12.95%          | 91 465             |
| Unspecified                                            | 70 180              | 50 162              | 50 162           | 23 393           | 16 721           | 6 673           | 39.91%          | 50 162             |
| <b><u>Computer Equipment</u></b>                       | <b>214 908</b>      | <b>221 972</b>      | <b>221 972</b>   | <b>75 612</b>    | <b>73 991</b>    | <b>1 621</b>    | <b>2.19%</b>    | <b>221 972</b>     |
| Computer Equipment                                     | 214 908             | 221 972             | 221 972          | 75 612           | 73 991           | 1 621           | 2.19%           | 221 972            |
| <b><u>Furniture and Office Equipment</u></b>           | <b>72 050</b>       | <b>115 877</b>      | <b>115 877</b>   | <b>19 604</b>    | <b>38 626</b>    | <b>(19 022)</b> | <b>-49.25%</b>  | <b>115 877</b>     |
| Furniture and Office Equipment                         | 72 050              | 115 877             | 115 877          | 19 604           | 38 626           | (19 022)        | -49.25%         | 115 877            |
| <b><u>Machinery and Equipment</u></b>                  | <b>156 024</b>      | <b>134 643</b>      | <b>134 643</b>   | <b>52 115</b>    | <b>44 881</b>    | <b>7 234</b>    | <b>16.12%</b>   | <b>134 643</b>     |
| Machinery and Equipment                                | 156 024             | 134 643             | 134 643          | 52 115           | 44 881           | 7 234           | 16.12%          | 134 643            |
| <b><u>Transport Assets</u></b>                         | <b>375 830</b>      | <b>431 673</b>      | <b>431 673</b>   | <b>134 605</b>   | <b>143 891</b>   | <b>(9 286)</b>  | <b>-6.45%</b>   | <b>431 673</b>     |
| Transport Assets                                       | 375 830             | 431 673             | 431 673          | 134 605          | 143 891          | (9 286)         | -6.45%          | 431 673            |
| <b><u>Land</u></b>                                     | <b>20 483</b>       | <b>23 198</b>       | <b>23 198</b>    | <b>-</b>         | <b>7 733</b>     | <b>(7 733)</b>  | <b>-100.00%</b> | <b>23 198</b>      |
| Land                                                   | 20 483              | 23 198              | 23 198           | -                | 7 733            | (7 733)         | -100.00%        | 23 198             |
| <b><u>Zoo's, Marine and Non-biological Animals</u></b> | <b>-</b>            | <b>192</b>          | <b>192</b>       | <b>-</b>         | <b>64</b>        | <b>(64)</b>     | <b>-100.00%</b> | <b>192</b>         |
| Zoo's, Marine and Non-biological Animals               | -                   | 192                 | 192              | -                | 64               | (64)            | -100.00%        | 192                |
| <b>Total Depreciation</b>                              | <b>2 873 505</b>    | <b>3 013 855</b>    | <b>3 013 855</b> | <b>1 003 394</b> | <b>1 004 618</b> | <b>(1 224)</b>  | <b>-0.12%</b>   | <b>3 013 855</b>   |

# CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

## Consolidated Table C1 Monthly Budget Statement Summary

| Description                                                                                                                                                                                                                                                                | 2020/21             | Budget Year 2021/22 |                   |                   |                   |                  |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                                                                                                                                                                                                                                                            | Provisional Outcome | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                                                                         |                     |                     |                   |                   |                   |                  |                |                    |
| <b>Financial Performance</b>                                                                                                                                                                                                                                               |                     |                     |                   |                   |                   |                  |                |                    |
| Property rates                                                                                                                                                                                                                                                             | 10 269 448          | 10 984 132          | 10 984 132        | 3 604 044         | 3 658 274         | (54 230)         | -1.5%          | 10 973 652         |
| Service charges                                                                                                                                                                                                                                                            | 20 255 170          | 22 396 466          | 22 396 466        | 7 793 377         | 7 735 873         | 57 504           | 0.7%           | 22 716 468         |
| Investment revenue                                                                                                                                                                                                                                                         | 900 467             | 855 344             | 855 344           | 301 670           | 285 114           | 16 555           | 5.8%           | 855 347            |
| Transfers and subsidies                                                                                                                                                                                                                                                    | 5 793 196           | 5 650 364           | 5 694 463         | 1 760 235         | 1 960 212         | (199 977)        | -10.2%         | 5 606 542          |
| Other own revenue                                                                                                                                                                                                                                                          | 5 945 806           | 7 625 917           | 7 625 917         | 3 041 271         | 2 435 841         | 605 430          | 24.9%          | 7 703 366          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                                                                       | <b>43 164 087</b>   | <b>47 512 224</b>   | <b>47 556 323</b> | <b>16 500 598</b> | <b>16 075 315</b> | <b>425 283</b>   | <b>2.6%</b>    | <b>47 855 374</b>  |
| Employee costs                                                                                                                                                                                                                                                             | 15 179 277          | 15 669 546          | 15 677 923        | 4 477 928         | 4 751 907         | (273 979)        | -5.8%          | 15 520 810         |
| Remuneration of Councillors                                                                                                                                                                                                                                                | 166 417             | 179 826             | 179 826           | 55 202            | 56 025            | (823)            | -1.5%          | 180 938            |
| Depreciation & asset impairment                                                                                                                                                                                                                                            | 3 027 700           | 3 064 593           | 3 064 593         | 1 020 304         | 1 014 150         | 6 154            | 0.6%           | 3 032 322          |
| Finance charges                                                                                                                                                                                                                                                            | 831 478             | 794 747             | 794 747           | 246 907           | 244 362           | 2 545            | 1.0%           | 798 802            |
| Inventory consumed and bulk purchases                                                                                                                                                                                                                                      | 11 466 850          | 14 890 660          | 14 893 927        | 5 125 327         | 4 706 758         | 418 569          | 8.9%           | 15 195 726         |
| Transfers and subsidies                                                                                                                                                                                                                                                    | 336 318             | 405 903             | 433 411           | 123 653           | 118 652           | 5 001            | 4.2%           | 432 217            |
| Other expenditure                                                                                                                                                                                                                                                          | 12 334 047          | 13 441 695          | 13 449 962        | 3 283 209         | 3 516 767         | (233 558)        | -6.6%          | 14 175 988         |
| <b>Total Expenditure</b>                                                                                                                                                                                                                                                   | <b>43 342 088</b>   | <b>48 446 971</b>   | <b>48 494 390</b> | <b>14 332 529</b> | <b>14 408 621</b> | <b>(76 092)</b>  | <b>-0.5%</b>   | <b>49 336 802</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                                                                   | <b>(178 001)</b>    | <b>(934 747)</b>    | <b>(938 067)</b>  | <b>2 168 069</b>  | <b>1 666 694</b>  | <b>501 375</b>   | <b>30.1%</b>   | <b>(1 481 428)</b> |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                                                                              | 1 616 023           | 3 066 644           | 3 066 644         | 330 199           | 361 399           | (31 200)         | -8.6%          | 3 046 543          |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | 440 280             | 206 182             | 206 182           | 69 961            | 70 168            | (207)            | -0.3%          | 258 781            |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                                                                       | <b>1 878 301</b>    | <b>2 338 078</b>    | <b>2 334 759</b>  | <b>2 568 229</b>  | <b>2 098 261</b>  | <b>469 968</b>   | <b>22.4%</b>   | <b>1 823 895</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                                                                                                                                   | —                   | —                   | —                 | —                 | —                 | —                | —              | —                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                                                                     | <b>1 878 301</b>    | <b>2 338 078</b>    | <b>2 334 759</b>  | <b>2 568 229</b>  | <b>2 098 261</b>  | <b>469 968</b>   | <b>22.4%</b>   | <b>1 823 895</b>   |
| <b>Capital expenditure &amp; funds sources</b>                                                                                                                                                                                                                             |                     |                     |                   |                   |                   |                  |                |                    |
| <b>Capital expenditure</b>                                                                                                                                                                                                                                                 | <b>6 549 131</b>    | <b>8 325 939</b>    | <b>8 842 421</b>  | <b>1 000 310</b>  | <b>1 592 017</b>  | <b>(591 707)</b> | <b>-37.2%</b>  | <b>6 285 889</b>   |
| Capital transfers recognised                                                                                                                                                                                                                                               | 1 676 001           | 3 138 842           | 3 138 842         | 341 801           | 391 735           | (49 934)         | -12.7%         | 1 677 844          |
| Borrowing                                                                                                                                                                                                                                                                  | (1 281)             | 2 500 000           | 2 500 000         | 327 838           | 485 173           | (157 336)        | -32.4%         | 1 962 231          |
| Internally generated funds                                                                                                                                                                                                                                                 | 4 874 410           | 2 687 097           | 3 203 579         | 330 671           | 715 108           | (384 437)        | -53.8%         | 2 645 814          |
| <b>Total sources of capital funds</b>                                                                                                                                                                                                                                      | <b>6 549 131</b>    | <b>8 325 939</b>    | <b>8 842 421</b>  | <b>1 000 310</b>  | <b>1 592 017</b>  | <b>(591 707)</b> | <b>-37.2%</b>  | <b>6 285 889</b>   |
| <b>Financial position</b>                                                                                                                                                                                                                                                  |                     |                     |                   |                   |                   |                  |                |                    |
| Total current assets                                                                                                                                                                                                                                                       | 18 087 429          | 16 886 995          | 19 651 969        | 17 846 133        |                   |                  |                | 19 651 969         |
| Total non current assets                                                                                                                                                                                                                                                   | 61 457 183          | 67 068 144          | 68 029 049        | 61 549 061        |                   |                  |                | 68 029 049         |
| Total current liabilities                                                                                                                                                                                                                                                  | 9 948 546           | 11 718 587          | 11 751 446        | 7 148 171         |                   |                  |                | 11 751 446         |
| Total non current liabilities                                                                                                                                                                                                                                              | 13 662 471          | 15 487 177          | 15 487 177        | 13 600 203        |                   |                  |                | 15 487 177         |
| <b>Community wealth/Equity</b>                                                                                                                                                                                                                                             | <b>55 933 595</b>   | <b>56 749 375</b>   | <b>60 442 395</b> | <b>58 646 820</b> |                   |                  |                | <b>60 442 395</b>  |
| <b>Cash flows</b>                                                                                                                                                                                                                                                          |                     |                     |                   |                   |                   |                  |                |                    |
| Net cash from (used) operating                                                                                                                                                                                                                                             | 6 299 700           | 5 647 568           | 5 753 826         | 1 547 092         | 2 307 083         | 759 991          | 32.9%          | 5 753 826          |
| Net cash from (used) investing                                                                                                                                                                                                                                             | (7 337 859)         | (8 411 512)         | (9 000 808)       | (1 395 899)       | (2 558 763)       | (1 162 864)      | 45.4%          | (9 000 808)        |
| Net cash from (used) financing                                                                                                                                                                                                                                             | (351 140)           | 2 145 615           | 2 145 615         | (99 481)          | (88 481)          | 11 000           | -12.4%         | 2 145 615          |
| <b>Cash/cash equivalents at the month/year end</b>                                                                                                                                                                                                                         | <b>8 148 318</b>    | <b>5 071 884</b>    | <b>6 919 602</b>  | <b>8 072 681</b>  | <b>7 680 808</b>  | <b>(391 873)</b> | <b>-5.1%</b>   | <b>6 919 602</b>   |

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

| Description                                | 2020/21             | Budget Year 2021/22 |                   |                   |                   |                  |                |                    |
|--------------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                            | Provisional Outcome | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                         |                     |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue - Functional</b>                |                     |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>16 356 967</b>   | <b>16 542 284</b>   | <b>16 543 930</b> | <b>5 534 342</b>  | <b>5 539 300</b>  | <b>(4 958)</b>   | <b>-0.1%</b>   | <b>16 554 072</b>  |
| Executive and council                      | 1 307               | 1 325               | 2 971             | 943               | 108               | 835              | 774.3%         | 2 971              |
| Finance and administration                 | 16 355 659          | 16 540 956          | 16 540 956        | 5 533 399         | 5 539 191         | (5 792)          | -0.1%          | 16 551 098         |
| Internal audit                             | 1                   | 3                   | 3                 | 0                 | 1                 | (1)              | -86.1%         | 3                  |
| <b>Community and public safety</b>         | <b>3 397 829</b>    | <b>3 780 867</b>    | <b>3 807 201</b>  | <b>1 183 973</b>  | <b>1 124 673</b>  | <b>59 300</b>    | <b>5.3%</b>    | <b>3 473 754</b>   |
| Community and social services              | 102 164             | 110 743             | 110 743           | 29 338            | 25 237            | 4 101            | 16.2%          | 110 521            |
| Sport and recreation                       | 23 107              | 56 820              | 56 820            | 23 120            | 17 391            | 5 729            | 32.9%          | 79 076             |
| Public safety                              | 1 605 703           | 1 662 159           | 1 662 159         | 573 320           | 535 696           | 37 624           | 7.0%           | 1 306 679          |
| Housing                                    | 1 203 248           | 1 426 546           | 1 452 861         | 432 274           | 385 969           | 46 304           | 12.0%          | 1 452 861          |
| Health                                     | 463 607             | 524 600             | 524 618           | 125 922           | 160 380           | (34 458)         | -21.5%         | 524 618            |
| <b>Economic and environmental services</b> | <b>2 374 868</b>    | <b>3 323 940</b>    | <b>3 340 059</b>  | <b>423 827</b>    | <b>516 407</b>    | <b>(92 581)</b>  | <b>-17.9%</b>  | <b>3 695 539</b>   |
| Planning and development                   | 433 171             | 530 303             | 539 703           | 149 097           | 159 931           | (10 834)         | -6.8%          | 539 703            |
| Road transport                             | 1 892 477           | 2 742 355           | 2 749 075         | 267 196           | 350 323           | (83 126)         | -23.7%         | 3 104 555          |
| Environmental protection                   | 49 220              | 51 281              | 51 281            | 7 533             | 6 153             | 1 380            | 22.4%          | 51 281             |
| <b>Trading services</b>                    | <b>23 037 885</b>   | <b>27 106 863</b>   | <b>27 106 863</b> | <b>9 737 697</b>  | <b>9 313 685</b>  | <b>424 012</b>   | <b>4.6%</b>    | <b>27 434 092</b>  |
| Energy sources                             | 14 677 020          | 16 204 261          | 16 204 261        | 5 918 391         | 5 888 294         | 30 097           | 0.5%           | 16 600 249         |
| Water management                           | 4 568 621           | 6 905 736           | 6 905 736         | 2 579 919         | 2 165 187         | 414 732          | 19.2%          | 6 884 279          |
| Waste water management                     | 2 086 936           | 2 160 243           | 2 160 243         | 627 596           | 610 507           | 17 090           | 2.8%           | 2 154 112          |
| Waste management                           | 1 705 309           | 1 836 622           | 1 836 622         | 611 791           | 649 697           | (37 906)         | -5.8%          | 1 795 452          |
| <b>Other</b>                               | <b>52 841</b>       | <b>31 096</b>       | <b>31 096</b>     | <b>20 919</b>     | <b>12 816</b>     | <b>8 103</b>     | <b>63.2%</b>   | <b>3 241</b>       |
| <b>Total Revenue - Functional</b>          | <b>45 220 390</b>   | <b>50 785 050</b>   | <b>50 829 149</b> | <b>16 900 758</b> | <b>16 506 881</b> | <b>393 876</b>   | <b>2.4%</b>    | <b>51 160 698</b>  |
| <b>Expenditure - Functional</b>            |                     |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>9 067 053</b>    | <b>9 828 627</b>    | <b>9 817 523</b>  | <b>2 699 299</b>  | <b>2 926 941</b>  | <b>(227 642)</b> | <b>-7.8%</b>   | <b>9 746 744</b>   |
| Executive and council                      | 548 399             | 664 033             | 666 726           | 222 263           | 209 209           | 13 054           | 6.2%           | 666 727            |
| Finance and administration                 | 8 468 127           | 9 114 249           | 9 100 451         | 2 461 124         | 2 701 398         | (240 275)        | -8.9%          | 9 029 672          |
| Internal audit                             | 50 528              | 50 346              | 50 346            | 15 912            | 16 334            | (421)            | -2.6%          | 50 346             |
| <b>Community and public safety</b>         | <b>8 871 487</b>    | <b>9 049 011</b>    | <b>9 079 182</b>  | <b>2 428 292</b>  | <b>2 440 597</b>  | <b>(12 305)</b>  | <b>-0.5%</b>   | <b>8 451 306</b>   |
| Community and social services              | 1 026 947           | 970 743             | 972 059           | 283 645           | 292 816           | (9 171)          | -3.1%          | 970 964            |
| Sport and recreation                       | 1 302 845           | 1 171 779           | 1 171 560         | 347 603           | 311 214           | 36 389           | 11.7%          | 1 239 354          |
| Public safety                              | 3 584 092           | 3 972 218           | 3 973 115         | 1 022 953         | 1 024 832         | (1 879)          | -0.2%          | 3 278 554          |
| Housing                                    | 1 457 422           | 1 534 627           | 1 560 728         | 338 895           | 393 068           | (54 173)         | -13.8%         | 1 560 728          |
| Health                                     | 1 500 182           | 1 399 645           | 1 401 720         | 435 195           | 418 667           | 16 528           | 3.9%           | 1 401 706          |
| <b>Economic and environmental services</b> | <b>5 205 563</b>    | <b>5 282 640</b>    | <b>5 308 000</b>  | <b>1 393 724</b>  | <b>1 403 202</b>  | <b>(9 478)</b>   | <b>-0.7%</b>   | <b>6 007 232</b>   |
| Planning and development                   | 1 355 201           | 1 433 576           | 1 450 170         | 419 516           | 440 128           | (20 612)         | -4.7%          | 1 454 354          |
| Road transport                             | 3 615 195           | 3 609 570           | 3 615 005         | 913 599           | 892 869           | 20 731           | 2.3%           | 4 310 053          |
| Environmental protection                   | 235 167             | 239 495             | 242 825           | 60 608            | 70 205            | (9 597)          | -13.7%         | 242 825            |
| <b>Trading services</b>                    | <b>19 758 935</b>   | <b>23 913 294</b>   | <b>23 916 297</b> | <b>7 699 377</b>  | <b>7 516 115</b>  | <b>183 263</b>   | <b>2.4%</b>    | <b>24 765 792</b>  |
| Energy sources                             | 11 820 502          | 13 547 693          | 13 552 067        | 4 487 166         | 4 378 537         | 108 630          | 2.5%           | 13 822 895         |
| Water management                           | 3 331 173           | 5 286 244           | 5 289 303         | 1 858 678         | 1 567 182         | 291 497          | 18.6%          | 5 867 981          |
| Waste water management                     | 2 161 929           | 2 569 535           | 2 565 106         | 648 156           | 790 219           | (142 063)        | -18.0%         | 2 565 096          |
| Waste management                           | 2 445 331           | 2 509 821           | 2 509 821         | 705 376           | 780 177           | (74 801)         | -9.6%          | 2 509 821          |
| <b>Other</b>                               | <b>426 474</b>      | <b>373 399</b>      | <b>329 609</b>    | <b>100 795</b>    | <b>95 923</b>     | <b>4 872</b>     | <b>5.1%</b>    | <b>365 729</b>     |
| <b>Total Expenditure - Functional</b>      | <b>43 329 513</b>   | <b>48 446 971</b>   | <b>48 450 612</b> | <b>14 321 487</b> | <b>14 382 777</b> | <b>(61 290)</b>  | <b>-0.4%</b>   | <b>49 336 802</b>  |
| <b>Surplus/ (Deficit) for the year</b>     | <b>1 890 876</b>    | <b>2 338 079</b>    | <b>2 378 537</b>  | <b>2 579 271</b>  | <b>2 124 104</b>  | <b>455 166</b>   | <b>21.4%</b>   | <b>1 823 895</b>   |

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

| Vote Description                                    | 2020/21             | Budget Year 2021/22 |                   |                   |                   |                 |                |                    |
|-----------------------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-----------------|----------------|--------------------|
|                                                     | Provisional Outcome | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                  |                     |                     |                   |                   |                   |                 |                |                    |
| <b>Revenue by Vote</b>                              |                     |                     |                   |                   |                   |                 |                |                    |
| Vote 1 - Community Services & Health                | 1 220 474           | 1 006 695           | 1 006 714         | 273 717           | 307 944           | (34 227)        | -11.1%         | 1 006 714          |
| Vote 2 - Corporate Services                         | 57 245              | 90 525              | 90 525            | 14 523            | 21 465            | (6 942)         | -32.3%         | 90 525             |
| Vote 3 - Economic Opportunities & Asset Managemnt   | 252 287             | 270 274             | 279 673           | 72 391            | 82 067            | (9 676)         | -11.8%         | 269 937            |
| Vote 4 - Energy & Climate Change                    | 14 465 221          | 15 962 077          | 15 962 077        | 5 817 474         | 5 787 372         | 30 102          | 0.5%           | 16 358 069         |
| Vote 5 - Finance                                    | 16 712 223          | 17 460 587          | 17 460 587        | 6 037 342         | 6 032 193         | 5 149           | 0.09%          | 17 571 412         |
| Vote 6 - Human Settlements                          | 1 071 885           | 1 165 880           | 1 192 195         | 323 596           | 277 350           | 46 246          | 16.7%          | 1 192 195          |
| Vote 7 - Office of the City Manager                 | 153                 | 7                   | 7                 | 5                 | 2                 | 2               | 105.7%         | 7                  |
| Vote 8 - Safety & Security                          | 1 967 579           | 1 717 028           | 1 717 028         | 584 492           | 547 399           | 37 093          | 6.8%           | 1 717 028          |
| Vote 9 - Spatial Planning & Environment             | 187 261             | 235 548             | 235 548           | 58 320            | 56 179            | 2 140           | 3.8%           | 235 548            |
| Vote 10 - Transport                                 | 1 612 651           | 2 700 909           | 2 707 628         | 259 693           | 342 027           | (82 334)        | -24.1%         | 2 707 628          |
| Vote 11 - Urban Management                          | 275 524             | 302 124             | 303 770           | 97 927            | 99 536            | (1 609)         | -1.6%          | 303 770            |
| Vote 12 - Water & Waste                             | 7 268 746           | 9 744 317           | 9 744 318         | 3 320 573         | 2 911 001         | 409 573         | 14.1%          | 9 675 048          |
| Vote 13 - Cape Town International Convention Centre | 52 088              | 25 991              | 25 991            | 19 397            | 11 114            | 8 283           | 74.5%          | (1 864)            |
| Vote 14 - Cape Town Stadium                         | 77 053              | 103 087             | 103 087           | 21 307            | 31 232            | (9 924)         | -31.8%         | 34 681             |
| <b>Total Revenue by Vote</b>                        | <b>45 220 391</b>   | <b>50 785 050</b>   | <b>50 829 149</b> | <b>16 900 758</b> | <b>16 506 881</b> | <b>393 877</b>  | <b>2.4%</b>    | <b>51 160 698</b>  |
| <b>Expenditure by Vote</b>                          |                     |                     |                   |                   |                   |                 |                |                    |
| Vote 1 - Community Services & Health                | 4 231 746           | 4 203 855           | 4 203 870         | 1 129 839         | 1 222 082         | (92 244)        | -7.5%          | 4 203 870          |
| Vote 2 - Corporate Services                         | 2 568 521           | 2 270 723           | 2 270 735         | 628 627           | 651 123           | (22 496)        | -3.5%          | 2 260 686          |
| Vote 3 - Economic Opportunities & Asset Managemnt   | 1 392 703           | 1 499 132           | 1 508 519         | 420 824           | 451 498           | (30 674)        | -6.8%          | 1 508 902          |
| Vote 4 - Energy & Climate Change                    | 12 125 233          | 13 833 501          | 13 833 501        | 4 553 138         | 4 457 613         | 95 525          | 2.1%           | 14 112 223         |
| Vote 5 - Finance                                    | 2 868 038           | 3 105 983           | 3 105 983         | 992 789           | 990 919           | 1 870           | 0.2%           | 3 162 021          |
| Vote 6 - Human Settlements                          | 1 469 250           | 1 543 675           | 1 569 989         | 342 217           | 395 689           | (53 472)        | -13.5%         | 1 569 989          |
| Vote 7 - Office of the City Manager                 | 242 392             | 320 619             | 320 619           | 128 952           | 117 974           | 10 978          | 9.3%           | 320 619            |
| Vote 8 - Safety & Security                          | 4 392 221           | 4 611 047           | 4 611 046         | 1 179 390         | 1 194 522         | (15 131)        | -1.3%          | 4 611 046          |
| Vote 9 - Spatial Planning & Environment             | 798 435             | 861 959             | 865 289           | 227 816           | 249 895           | (22 079)        | -8.8%          | 865 289            |
| Vote 10 - Transport                                 | 3 205 869           | 3 673 960           | 3 680 679         | 903 110           | 891 135           | 11 975          | 1.3%           | 3 680 679          |
| Vote 11 - Urban Management                          | 1 074 188           | 1 080 086           | 1 081 732         | 306 937           | 301 343           | 5 594           | 1.9%           | 1 081 732          |
| Vote 12 - Water & Waste                             | 8 577 223           | 11 145 854          | 11 145 853        | 3 438 762         | 3 389 430         | 49 332          | 1.5%           | 11 720 646         |
| Vote 13 - Cape Town International Convention Centre | 306 641             | 195 498             | 195 498           | 47 781            | 38 324            | 9 457           | 24.7%          | 167 644            |
| Vote 14 - Cape Town Stadium                         | 77 053              | 101 077             | 101 077           | 21 307            | 31 232            | (9 924)         | -31.8%         | 71 456             |
| <b>Total Expenditure by Vote</b>                    | <b>43 329 513</b>   | <b>48 446 971</b>   | <b>48 494 391</b> | <b>14 321 487</b> | <b>14 382 777</b> | <b>(61 290)</b> | <b>-0.4%</b>   | <b>49 336 802</b>  |
| <b>Surplus/ (Deficit) for the year</b>              | <b>1 890 878</b>    | <b>2 338 079</b>    | <b>2 334 758</b>  | <b>2 579 271</b>  | <b>2 124 104</b>  | <b>455 167</b>  | <b>21.4%</b>   | <b>1 823 896</b>   |

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

| Description                                                                                                                                                                                                            | 2020/21             | Budget Year 2021/22 |                   |                   |                   |                 |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-----------------|----------------|--------------------|
|                                                                                                                                                                                                                        | Provisional Outcome | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                     |                     |                     |                   |                   |                   |                 |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |                     |                     |                   |                   |                   |                 |                |                    |
| Property rates                                                                                                                                                                                                         | 10 269 448          | 10 984 132          | 10 984 132        | 3 604 044         | 3 658 274         | (54 230)        | -1.5%          | 10 973 652         |
| Service charges - electricity revenue                                                                                                                                                                                  | 14 223 494          | 15 734 566          | 15 734 566        | 5 768 365         | 5 719 616         | 48 749          | 0.9%           | 16 093 969         |
| Service charges - water revenue                                                                                                                                                                                        | 3 224 253           | 3 556 345           | 3 556 345         | 1 081 218         | 1 051 856         | 29 362          | 2.8%           | 3 554 345          |
| Service charges - sanitation revenue                                                                                                                                                                                   | 1 604 014           | 1 775 113           | 1 775 113         | 537 737           | 520 920           | 16 816          | 3.2%           | 1 775 113          |
| Service charges - refuse revenue                                                                                                                                                                                       | 1 203 409           | 1 330 442           | 1 330 442         | 406 058           | 443 481           | (37 423)        | -8.4%          | 1 293 041          |
| Rental of facilities and equipment                                                                                                                                                                                     | 352 813             | 386 017             | 386 017           | 158 150           | 122 463           | 35 687          | 29.1%          | 380 052            |
| Interest earned - external investments                                                                                                                                                                                 | 900 467             | 855 344             | 855 344           | 301 670           | 285 114           | 16 555          | 5.8%           | 855 347            |
| Interest earned - outstanding debtors                                                                                                                                                                                  | 454 919             | 449 452             | 449 452           | 134 537           | 141 948           | (7 410)         | -5.2%          | 445 846            |
| Dividends received                                                                                                                                                                                                     | —                   | —                   | —                 | —                 | —                 | —               | —              | —                  |
| Fines, penalties and forfeits                                                                                                                                                                                          | 1 571 762           | 1 247 015           | 1 247 015         | 562 196           | 398 998           | 163 199         | 40.9%          | 1 274 114          |
| Licences and permits                                                                                                                                                                                                   | 44 655              | 67 110              | 67 110            | 13 377            | 15 875            | (2 497)         | -15.7%         | 65 016             |
| Agency services                                                                                                                                                                                                        | 270 810             | 261 614             | 261 614           | 91 090            | 81 721            | 9 369           | 11.5%          | 261 614            |
| Transfers and subsidies                                                                                                                                                                                                | 5 793 196           | 5 650 364           | 5 694 463         | 1 760 235         | 1 960 212         | (199 977)       | -10.2%         | 5 606 542          |
| Other revenue                                                                                                                                                                                                          | 3 179 249           | 3 161 651           | 3 161 651         | 1 086 732         | 1 073 176         | 13 556          | 1.3%           | 3 221 793          |
| Gains                                                                                                                                                                                                                  | 71 597              | 2 053 058           | 2 053 058         | 995 188           | 601 662           | 393 526         | 65.4%          | 2 054 931          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>43 164 087</b>   | <b>47 512 224</b>   | <b>47 556 323</b> | <b>16 500 598</b> | <b>16 075 315</b> | <b>425 283</b>  | <b>2.6%</b>    | <b>47 855 374</b>  |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                     |                     |                   |                   |                   |                 |                |                    |
| Employee related costs                                                                                                                                                                                                 | 15 179 277          | 15 669 546          | 15 677 923        | 4 477 928         | 4 751 907         | (273 979)       | -5.8%          | 15 520 810         |
| Remuneration of councillors                                                                                                                                                                                            | 166 417             | 179 826             | 179 826           | 55 202            | 56 025            | (823)           | -1.5%          | 180 938            |
| Debt impairment                                                                                                                                                                                                        | 2 854 064           | 2 717 219           | 2 717 219         | 826 890           | 827 010           | (120)           | 0.0%           | 2 717 219          |
| Depreciation & asset impairment                                                                                                                                                                                        | 3 027 700           | 3 064 593           | 3 064 593         | 1 020 304         | 1 014 150         | 6 154           | 0.6%           | 3 032 322          |
| Finance charges                                                                                                                                                                                                        | 831 478             | 794 747             | 794 747           | 246 907           | 244 362           | 2 545           | 1.0%           | 798 802            |
| Bulk purchases - electricity                                                                                                                                                                                           | 10 130 964          | 11 182 400          | 11 182 399        | 3 767 540         | 3 624 916         | 142 623         | 3.9%           | 11 562 400         |
| Inventory consumed                                                                                                                                                                                                     | 1 335 886           | 3 708 260           | 3 711 527         | 1 357 788         | 1 081 842         | 275 946         | 25.5%          | 3 633 326          |
| Contracted services                                                                                                                                                                                                    | 7 253 418           | 8 043 690           | 8 042 928         | 1 574 189         | 1 839 909         | (265 721)       | -14.4%         | 8 153 736          |
| Transfers and subsidies                                                                                                                                                                                                | 336 318             | 405 903             | 433 411           | 123 653           | 118 652           | 5 001           | 4.2%           | 432 217            |
| Other expenditure                                                                                                                                                                                                      | 2 216 199           | 2 666 663           | 2 675 692         | 820 782           | 845 535           | (24 753)        | -2.9%          | 2 654 123          |
| Losses                                                                                                                                                                                                                 | 10 366              | 14 124              | 14 124            | 61 349            | 4 313             | 57 035          | 1322.3%        | 650 911            |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>43 342 088</b>   | <b>48 446 971</b>   | <b>48 494 390</b> | <b>14 332 529</b> | <b>14 408 621</b> | <b>(76 092)</b> | <b>-0.5%</b>   | <b>49 336 802</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>(178 001)</b>    | <b>(934 747)</b>    | <b>(938 067)</b>  | <b>2 168 069</b>  | <b>1 666 694</b>  | <b>501 375</b>  | <b>30.1%</b>   | <b>(1 481 428)</b> |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | 1 616 023           | 3 066 644           | 3 066 644         | 330 199           | 361 399           | (31 200)        | -8.6%          | 3 046 543          |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 315 069             | 206 182             | 206 182           | 69 961            | 70 168            | (207)           | -0.3%          | 258 781            |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      | 125 211             | —                   | —                 | —                 | —                 | —               | —              | —                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                   | <b>1 878 301</b>    | <b>2 338 078</b>    | <b>2 334 759</b>  | <b>2 568 229</b>  | <b>2 098 261</b>  |                 |                | <b>1 823 895</b>   |
| Taxation                                                                                                                                                                                                               | (12 576)            | (43 779)            | (43 779)          | (11 041)          | (14 417)          | 3 375           | -23%           | (43 779)           |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                                                | <b>1 890 877</b>    | <b>2 381 858</b>    | <b>2 378 538</b>  | <b>2 579 271</b>  | <b>2 112 678</b>  |                 |                | <b>1 867 674</b>   |
| Attributable to minorities                                                                                                                                                                                             | —                   | (35 958)            | (35 958)          | (8 118)           | (11 427)          |                 |                | —                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                                                  | <b>1 890 877</b>    | <b>2 345 899</b>    | <b>2 342 579</b>  | <b>2 571 153</b>  | <b>2 101 251</b>  |                 |                | <b>1 867 674</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                                                                               | —                   | —                   | —                 | —                 | —                 |                 |                | —                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                 | <b>1 890 877</b>    | <b>2 345 899</b>    | <b>2 342 579</b>  | <b>2 571 153</b>  | <b>2 101 251</b>  |                 |                | <b>1 867 674</b>   |

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

| Vote Description<br>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 |
| <b>Multi-Year expenditure appropriation</b>                                                                                                                                                                                    |                     |                     |                  |                  |                  |                  |                |                    |
| Vote 1 - Community Services & Health                                                                                                                                                                                           | 294 831             | 299 732             | 323 511          | 40 577           | 65 068           | (24 491)         | -37.6%         | 297 726            |
| Vote 2 - Corporate Services                                                                                                                                                                                                    | 208 287             | 248 768             | 258 834          | 12 350           | 71 265           | (58 915)         | -82.7%         | 250 733            |
| Vote 3 - Economic Opportunities & Asset Managemnt                                                                                                                                                                              | 320 315             | 215 801             | 247 220          | 20 765           | 30 460           | (9 695)          | -31.8%         | 244 825            |
| Vote 4 - Energy & Climate Change                                                                                                                                                                                               | 750 278             | 1 014 657           | 1 053 511        | 149 920          | 260 940          | (111 020)        | -42.5%         | 960 657            |
| Vote 5 - Finance                                                                                                                                                                                                               | 248 489             | 25 515              | 25 929           | 860              | 2 521            | (1 661)          | -65.9%         | 25 758             |
| Vote 6 - Human Settlements                                                                                                                                                                                                     | 737 971             | 827 201             | 835 682          | 192 537          | 164 902          | 27 635           | 16.8%          | 902 252            |
| Vote 7 - Office of the City Manager                                                                                                                                                                                            | 1 281               | 1 103               | 1 286            | 185              | 192              | (6)              | -3.4%          | 1 251              |
| Vote 8 - Safety & Security                                                                                                                                                                                                     | 367 879             | 258 298             | 273 398          | 22 777           | 45 979           | (23 202)         | -50.5%         | 259 159            |
| Vote 9 - Spatial Planning & Environment                                                                                                                                                                                        | 105 564             | 141 722             | 168 027          | 13 284           | 27 592           | (14 308)         | -51.9%         | 97 640             |
| Vote 10 - Transport                                                                                                                                                                                                            | 776 446             | 2 191 855           | 2 279 172        | 103 257          | 213 501          | (110 243)        | -51.6%         | 707 490            |
| Vote 11 - Urban Management                                                                                                                                                                                                     | 48 608              | 46 729              | 65 399           | 4 970            | 13 815           | (8 845)          | -64.0%         | 51 375             |
| Vote 12 - Water & Waste                                                                                                                                                                                                        | 2 668 524           | 3 043 384           | 3 296 712        | 435 826          | 691 202          | (255 376)        | -36.9%         | 2 473 283          |
| Vote 13 - Cape Town International Convention Centre                                                                                                                                                                            | 20 657              | 11 172              | 13 739           | 3 002            | 4 580            | (1 578)          | -34.5%         | 13 739             |
| Vote 14 - Cape Town Stadium                                                                                                                                                                                                    | -                   | -                   | -                | -                | -                | -                | -              | -                  |
| <b>Total Capital Expenditure</b>                                                                                                                                                                                               | <b>6 549 131</b>    | <b>8 325 939</b>    | <b>8 842 421</b> | <b>1 000 310</b> | <b>1 592 017</b> | <b>(591 707)</b> | <b>-37.2%</b>  | <b>6 285 889</b>   |
| <b>Capital Expenditure - Functional Classification</b>                                                                                                                                                                         |                     |                     |                  |                  |                  |                  |                |                    |
| <b>Governance and administration</b>                                                                                                                                                                                           | <b>996 767</b>      | <b>893 761</b>      | <b>998 961</b>   | <b>99 483</b>    | <b>207 205</b>   | <b>(107 722)</b> | <b>-52.0%</b>  | <b>966 111</b>     |
| Executive and council                                                                                                                                                                                                          | 14 904              | 5 052               | 10 756           | 1 162            | 1 974            | (812)            | -41.1%         | 9 376              |
| Finance and administration                                                                                                                                                                                                     | 981 766             | 888 469             | 987 964          | 98 321           | 205 230          | (106 909)        | -52.1%         | 956 494            |
| Internal audit                                                                                                                                                                                                                 | 98                  | 240                 | 240              | -                | -                | -                | -              | 240                |
| <b>Community and public safety</b>                                                                                                                                                                                             | <b>1 446 713</b>    | <b>1 211 834</b>    | <b>1 249 321</b> | <b>231 587</b>   | <b>225 378</b>   | <b>6 209</b>     | <b>2.8%</b>    | <b>1 287 062</b>   |
| Community and social services                                                                                                                                                                                                  | 87 604              | 74 151              | 86 086           | 10 904           | 8 824            | 2 079            | 23.6%          | 79 020             |
| Sport and recreation                                                                                                                                                                                                           | 300 069             | 98 585              | 100 247          | 9 894            | 7 274            | 2 620            | 36.0%          | 92 492             |
| Public safety                                                                                                                                                                                                                  | 264 183             | 154 854             | 172 070          | 9 734            | 24 515           | (14 780)         | -60.3%         | 158 068            |
| Housing                                                                                                                                                                                                                        | 737 971             | 827 201             | 835 682          | 192 537          | 164 902          | 27 635           | 16.8%          | 902 252            |
| Health                                                                                                                                                                                                                         | 56 885              | 57 042              | 55 235           | 8 518            | 19 863           | (11 345)         | -57.1%         | 55 230             |
| <b>Economic and environmental services</b>                                                                                                                                                                                     | <b>918 709</b>      | <b>2 367 117</b>    | <b>2 492 400</b> | <b>120 708</b>   | <b>251 823</b>   | <b>(131 115)</b> | <b>-52.1%</b>  | <b>838 470</b>     |
| Planning and development                                                                                                                                                                                                       | 77 284              | 89 433              | 109 713          | 6 956            | 18 971           | (12 015)         | -63.3%         | 81 269             |
| Road transport                                                                                                                                                                                                                 | 777 047             | 2 190 255           | 2 276 888        | 103 189          | 213 001          | (109 811)        | -51.6%         | 704 542            |
| Environmental protection                                                                                                                                                                                                       | 64 377              | 87 428              | 105 799          | 10 563           | 19 852           | (9 289)          | -46.8%         | 52 659             |
| <b>Trading services</b>                                                                                                                                                                                                        | <b>3 154 273</b>    | <b>3 831 805</b>    | <b>4 077 374</b> | <b>544 840</b>   | <b>902 041</b>   | <b>(357 201)</b> | <b>-39.6%</b>  | <b>3 169 880</b>   |
| Energy sources                                                                                                                                                                                                                 | 734 756             | 1 012 157           | 1 043 854        | 149 831          | 260 940          | (111 109)        | -42.6%         | 952 501            |
| Water management                                                                                                                                                                                                               | 1 109 478           | 966 786             | 1 066 660        | 160 713          | 246 882          | (86 169)         | -34.9%         | 971 564            |
| Waste water management                                                                                                                                                                                                         | 969 082             | 1 350 020           | 1 412 061        | 206 241          | 208 062          | (1 821)          | -0.9%          | 1 000 225          |
| Waste management                                                                                                                                                                                                               | 340 956             | 502 843             | 554 799          | 28 055           | 186 157          | (158 102)        | -84.9%         | 245 591            |
| <b>Other</b>                                                                                                                                                                                                                   | <b>32 669</b>       | <b>21 422</b>       | <b>24 365</b>    | <b>3 691</b>     | <b>5 570</b>     | <b>(1 878)</b>   | <b>-33.7%</b>  | <b>24 365</b>      |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                                                                                                   | <b>6 549 131</b>    | <b>8 325 939</b>    | <b>8 842 421</b> | <b>1 000 310</b> | <b>1 592 017</b> | <b>(591 707)</b> | <b>-37.2%</b>  | <b>6 285 889</b>   |
| <b>Funded by:</b>                                                                                                                                                                                                              |                     |                     |                  |                  |                  |                  |                |                    |
| National Government                                                                                                                                                                                                            | 1 602 827           | 3 050 778           | 3 050 778        | 326 084          | 364 884          | (38 800)         | -10.6%         | 1 613 363          |
| Provincial Government                                                                                                                                                                                                          | 13 195              | 15 866              | 15 866           | 2 115            | 1 345            | 770              | 57.2%          | 5 400              |
| District Municipality                                                                                                                                                                                                          | -                   | -                   | -                | -                | -                | -                | -              | -                  |
| Transfers and subsidies - capital (monetary allocations)<br>(National / Provincial Departmental Agencies, Households,<br>Non-profit Institutions, Private Enterprises, Public<br>Corporatons, Higher Educational Institutions) | 59 979              | 72 198              | 72 198           | 13 602           | 25 506           | (11 904)         | -46.7%         | 59 081             |
| <b>Transfers recognised - capital</b>                                                                                                                                                                                          | <b>1 676 001</b>    | <b>3 138 842</b>    | <b>3 138 842</b> | <b>341 801</b>   | <b>391 735</b>   | <b>(49 934)</b>  | <b>-12.7%</b>  | <b>1 677 844</b>   |
| Borrowing                                                                                                                                                                                                                      | (1 281)             | 2 500 000           | 2 500 000        | 327 838          | 485 173          | (157 336)        | -32.4%         | 1 962 231          |
| Internally generated funds                                                                                                                                                                                                     | 4 874 410           | 2 687 097           | 3 203 579        | 330 671          | 715 108          | (384 437)        | -53.8%         | 2 645 814          |
| <b>Total Capital Funding</b>                                                                                                                                                                                                   | <b>6 549 131</b>    | <b>8 325 939</b>    | <b>8 842 421</b> | <b>1 000 310</b> | <b>1 592 017</b> | <b>(591 707)</b> | <b>-37.2%</b>  | <b>6 285 889</b>   |

**Consolidated Table C6 Monthly Budget Statement - Financial Position**

| Description                              | 2020/21             | Budget Year 2021/22 |                   |                   |                    |
|------------------------------------------|---------------------|---------------------|-------------------|-------------------|--------------------|
|                                          | Provisional Outcome | Original Budget     | Adjusted Budget   | YearTD actual     | Full Year Forecast |
| <b>R thousands</b>                       |                     |                     |                   |                   |                    |
| <b>ASSETS</b>                            |                     |                     |                   |                   |                    |
| <b>Current assets</b>                    |                     |                     |                   |                   |                    |
| Cash                                     | 220 525             | 134 904             | 134 904           | 314 968           | 134 904            |
| Call investment deposits                 | 10 811 662          | 6 693 257           | 9 458 231         | 10 818 844        | 9 458 231          |
| Consumer debtors                         | 5 256 966           | 7 940 433           | 7 940 433         | 4 703 545         | 7 940 433          |
| Other debtors                            | 1 317 385           | 1 637 002           | 1 637 002         | 1 506 977         | 1 637 002          |
| Current portion of long-term receivables | 11 734              | 9 023               | 9 023             | 11 026            | 9 023              |
| Inventory                                | 469 157             | 472 375             | 472 375           | 490 773           | 472 375            |
| <b>Total current assets</b>              | <b>18 087 429</b>   | <b>16 886 995</b>   | <b>19 651 969</b> | <b>17 846 133</b> | <b>19 651 969</b>  |
| <b>Non current assets</b>                |                     |                     |                   |                   |                    |
| Long-term receivables                    | 172 200             | 168 891             | 168 891           | 174 716           | 168 891            |
| Investments                              | 6 573 136           | 6 240 856           | 6 685 279         | 6 806 776         | 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        | 53 089 213        | 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           | 198 014           | 349 595            |
| <b>Total non current assets</b>          | <b>61 457 183</b>   | <b>67 068 144</b>   | <b>68 029 049</b> | <b>61 549 061</b> | <b>68 029 049</b>  |
| <b>TOTAL ASSETS</b>                      | <b>79 544 612</b>   | <b>83 955 139</b>   | <b>87 681 018</b> | <b>79 395 194</b> | <b>87 681 018</b>  |
| <b>LIABILITIES</b>                       |                     |                     |                   |                   |                    |
| <b>Current liabilities</b>               |                     |                     |                   |                   |                    |
| Bank overdraft                           | –                   | –                   | –                 | –                 | –                  |
| Borrowing                                | 440 239             | 1 565 429           | 1 565 429         | 440 239           | 1 565 429          |
| Consumer deposits                        | 462 099             | 481 759             | 481 759           | 499 537           | 481 759            |
| Trade and other payables                 | 7 473 538           | 7 530 256           | 7 563 115         | 4 647 260         | 7 563 115          |
| Provisions                               | 1 572 671           | 2 141 143           | 2 141 143         | 1 561 134         | 2 141 143          |
| <b>Total current liabilities</b>         | <b>9 948 546</b>    | <b>11 718 587</b>   | <b>11 751 446</b> | <b>7 148 171</b>  | <b>11 751 446</b>  |
| <b>Non current liabilities</b>           |                     |                     |                   |                   |                    |
| Borrowing                                | 6 547 823           | 7 589 127           | 7 589 127         | 6 485 691         | 7 589 127          |
| Provisions                               | 7 114 648           | 7 898 050           | 7 898 050         | 7 114 512         | 7 898 050          |
| <b>Total non current liabilities</b>     | <b>13 662 471</b>   | <b>15 487 177</b>   | <b>15 487 177</b> | <b>13 600 203</b> | <b>15 487 177</b>  |
| <b>TOTAL LIABILITIES</b>                 | <b>23 611 017</b>   | <b>27 205 764</b>   | <b>27 238 623</b> | <b>20 748 374</b> | <b>27 238 623</b>  |
| <b>NET ASSETS</b>                        | <b>55 933 595</b>   | <b>56 749 375</b>   | <b>60 442 395</b> | <b>58 646 820</b> | <b>60 442 395</b>  |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                     |                     |                   |                   |                    |
| Accumulated Surplus/(Deficit)            | 49 157 635          | 51 066 741          | 54 301 975        | 52 121 904        | 54 301 975         |
| Reserves                                 | 6 775 959           | 5 682 634           | 6 140 420         | 6 524 916         | 6 140 420          |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>55 933 595</b>   | <b>56 749 375</b>   | <b>60 442 395</b> | <b>58 646 820</b> | <b>60 442 395</b>  |

**Consolidated Table C7 Monthly Budget Statement - Cash Flow**

| Description                                      | 2020/21             | Budget Year 2021/22 |                    |                    |                    |                    |                |                    |
|--------------------------------------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|----------------|--------------------|
|                                                  | Provisional Outcome | Original Budget     | Adjusted Budget    | YearTD actual      | YearTD budget      | YTD variance       | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                               |                     |                     |                    |                    |                    |                    |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |                     |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| Property rates                                   | 10 005 031          | 10 535 297          | 10 535 297         | 3 519 836          | 3 618 075          | (98 239)           | -2.7%          | 10 535 297         |
| Service charges                                  | 21 101 782          | 21 618 057          | 21 618 057         | 7 697 117          | 7 447 740          | 249 377            | 3.3%           | 21 618 057         |
| Other revenue                                    | 2 790 476           | 4 083 382           | 4 083 382          | 2 096 486          | 1 411 676          | 684 809            | 48.5%          | 4 083 382          |
| Transfers and Subsidies - Operational            | 5 846 979           | 5 650 364           | 5 694 463          | 1 748 339          | 1 687 173          | 61 166             | 3.6%           | 5 694 463          |
| Transfers and Subsidies - Capital                | 1 616 702           | 3 200 628           | 3 272 826          | 1 109 846          | 1 390 331          | (280 486)          | -20.2%         | 3 272 826          |
| Interest                                         | 1 308 676           | 855 344             | 855 344            | 318 192            | 267 676            | 50 516             | 18.9%          | 855 344            |
| Dividends                                        | -                   | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| <b>Payments</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| Suppliers and employees                          | (35 638 449)        | (39 151 142)        | (39 163 989)       | (14 765 709)       | (13 338 616)       | 1 427 093          | -10.7%         | (39 163 989)       |
| Finance charges                                  | (731 498)           | (740 582)           | (702 345)          | (177 014)          | (176 972)          | 42                 | -0.02%         | (702 345)          |
| Transfers and Grants                             | -                   | (403 779)           | (439 209)          | -                  | -                  | -                  | -              | (439 209)          |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> | <b>6 299 700</b>    | <b>5 647 568</b>    | <b>5 753 826</b>   | <b>1 547 092</b>   | <b>2 307 083</b>   | <b>759 991</b>     | <b>32.9%</b>   | <b>5 753 826</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |                     |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| 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)          |
| <b>Payments</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| Capital assets                                   | (6 549 130)         | (8 325 939)         | (8 842 420)        | (1 395 899)        | (2 558 763)        | (1 162 864)        | 45.4%          | (8 842 420)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> | <b>(7 337 859)</b>  | <b>(8 411 512)</b>  | <b>(9 000 808)</b> | <b>(1 395 899)</b> | <b>(2 558 763)</b> | <b>(1 162 864)</b> | <b>45.4%</b>   | <b>(9 000 808)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |                     |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| Short term loans                                 | -                   | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| Borrowing long term/refinancing                  | -                   | 2 500 000           | 2 500 000          | 30 000             | 41 000             | (11 000)           | -26.83%        | 2 500 000          |
| Increase (decrease) in consumer deposits         | 20 354              | 17 110              | 17 110             | -                  | -                  | -                  | -              | 17 110             |
| <b>Payments</b>                                  |                     |                     |                    |                    |                    |                    |                |                    |
| Repayment of borrowing                           | (371 494)           | (371 495)           | (371 495)          | (129 481)          | (129 481)          | -                  | -              | (371 495)          |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> | <b>(351 140)</b>    | <b>2 145 615</b>    | <b>2 145 615</b>   | <b>(99 481)</b>    | <b>(88 481)</b>    | <b>11 000</b>      | <b>-12.43%</b> | <b>2 145 615</b>   |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     | <b>(1 389 299)</b>  | <b>(618 329)</b>    | <b>(1 101 367)</b> | <b>51 712</b>      | <b>(340 161)</b>   |                    |                | <b>(1 101 367)</b> |
| 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          | 8 072 681          | 7 680 808          |                    |                | 6 919 602          |

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

## Executive Summary

The company hosted 40 events and reflects a loss of R28.4 million for the period under review.

**Table F1 Monthly Budget Statement Summary**

| Description                                                                                                                                                                                                                                                                | 2020/21             | Current Year 2021/22 |                  |                 |                 |                |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|------------------|-----------------|-----------------|----------------|----------------|--------------------|
|                                                                                                                                                                                                                                                                            | Provisional Outcome | Original Budget      | Adjusted Budget  | YearTD actual   | YearTD budget   | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                                                                         |                     |                      |                  |                 |                 |                |                |                    |
| <b>Financial Performance</b>                                                                                                                                                                                                                                               |                     |                      |                  |                 |                 |                |                |                    |
| Property rates                                                                                                                                                                                                                                                             | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Service charges                                                                                                                                                                                                                                                            | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Investment revenue                                                                                                                                                                                                                                                         | 3 927               | 225                  | 225              | 237             | 75              | 162            | 216.2%         | 225                |
| Transfers recognised - operational                                                                                                                                                                                                                                         | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Other own revenue                                                                                                                                                                                                                                                          | 48 116              | 25 766               | 25 766           | 19 160          | 10 039          | 9 121          | 90.9%          | 25 766             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                                                                       | <b>52 044</b>       | <b>25 991</b>        | <b>25 991</b>    | <b>19 397</b>   | <b>10 114</b>   | <b>9 283</b>   | <b>91.8%</b>   | <b>25 991</b>      |
| Employee costs                                                                                                                                                                                                                                                             | 68 682              | 54 470               | 54 470           | 17 508          | 18 553          | (1 046)        | -5.6%          | 54 470             |
| Remuneration of Board Members                                                                                                                                                                                                                                              | 835                 | 697                  | 697              | 126             | 189             | (62)           | -33.1%         | 697                |
| Depreciation and asset impairment                                                                                                                                                                                                                                          | 56 826              | 50 738               | 50 738           | 16 910          | 16 913          | (3)            | 0.0%           | 50 738             |
| Finance charges                                                                                                                                                                                                                                                            | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Inventory consumed and bulk purchases                                                                                                                                                                                                                                      | 2 804               | 3 775                | 3 775            | 1 712           | 1 562           | 150            | 9.6%           | 3 775              |
| Transfers and grants                                                                                                                                                                                                                                                       | 2 124               | 2 124                | 2 124            | 708             | 708             | –              | –              | 2 124              |
| Other expenditure                                                                                                                                                                                                                                                          | 67 608              | 83 695               | 83 695           | 21 859          | 28 004          | (6 145)        | -21.9%         | 83 695             |
| <b>Total Expenditure</b>                                                                                                                                                                                                                                                   | <b>198 880</b>      | <b>195 498</b>       | <b>195 498</b>   | <b>58 822</b>   | <b>65 929</b>   | <b>(7 107)</b> | <b>-10.8%</b>  | <b>195 498</b>     |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                                                                   | <b>(146 836)</b>    | <b>(169 507)</b>     | <b>(169 507)</b> | <b>(39 425)</b> | <b>(55 815)</b> | <b>16 390</b>  | <b>-29.4%</b>  | <b>(169 507)</b>   |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                                                                              | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                                                                       | <b>(146 836)</b>    | <b>(169 507)</b>     | <b>(169 507)</b> | <b>(39 425)</b> | <b>(55 815)</b> | <b>16 390</b>  | <b>-29.4%</b>  | <b>(169 507)</b>   |
| Taxation                                                                                                                                                                                                                                                                   | (41 114)            | (43 779)             | (43 779)         | (11 041)        | (14 417)        | 3 375          | -23.4%         | (43 779)           |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                                                                     | <b>(105 722)</b>    | <b>(125 728)</b>     | <b>(125 728)</b> | <b>(28 384)</b> | <b>(41 398)</b> | <b>13 015</b>  | <b>-31.4%</b>  | <b>(125 728)</b>   |
| <b>Capital expenditure &amp; funds sources</b>                                                                                                                                                                                                                             |                     |                      |                  |                 |                 |                |                |                    |
| <b>Capital expenditure</b>                                                                                                                                                                                                                                                 | <b>20 657</b>       | <b>11 172</b>        | <b>13 739</b>    | <b>3 002</b>    | <b>4 580</b>    | <b>(1 578)</b> | <b>-34.5%</b>  | <b>13 739</b>      |
| Transfers recognised - capital                                                                                                                                                                                                                                             | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Borrowing                                                                                                                                                                                                                                                                  | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Internally generated funds                                                                                                                                                                                                                                                 | 20 657              | 11 172               | 13 739           | 3 002           | 4 580           | (1 578)        | -34.5%         | 13 739             |
| <b>Total sources of capital funds</b>                                                                                                                                                                                                                                      | <b>20 657</b>       | <b>11 172</b>        | <b>13 739</b>    | <b>3 002</b>    | <b>4 580</b>    | <b>(1 578)</b> | <b>-34.5%</b>  | <b>13 739</b>      |
| <b>Financial position</b>                                                                                                                                                                                                                                                  |                     |                      |                  |                 |                 |                |                |                    |
| Total current assets                                                                                                                                                                                                                                                       | 36 359              | 28 386               | 25 819           | 58 943          |                 |                |                | 25 819             |
| Total non current assets                                                                                                                                                                                                                                                   | 821 661             | 727 764              | 730 330          | 683 469         |                 |                |                | 730 330            |
| Total current liabilities                                                                                                                                                                                                                                                  | 41 378              | 54 979               | 54 979           | 60 228          |                 |                |                | 54 979             |
| Total non current liabilities                                                                                                                                                                                                                                              | 136                 | 231                  | 231              | –               |                 |                |                | 231                |
| Community wealth/Equity                                                                                                                                                                                                                                                    | <b>816 506</b>      | <b>700 939</b>       | <b>700 939</b>   | <b>682 184</b>  |                 |                |                | <b>700 939</b>     |
| <b>Cash flows</b>                                                                                                                                                                                                                                                          |                     |                      |                  |                 |                 |                |                |                    |
| Net cash from (used) operating                                                                                                                                                                                                                                             | (128 176)           | (121 713)            | (121 713)        | (11 020)        | (39 121)        | 28 101         | -71.8%         | (121 713)          |
| Net cash from (used) investing                                                                                                                                                                                                                                             | (20 657)            | (11 172)             | (13 739)         | (3 002)         | (4 580)         | (1 578)        | -34.5%         | (13 739)           |
| Net cash from (used) financing                                                                                                                                                                                                                                             | –                   | 123 000              | 123 000          | 30 000          | 41 000          | (11 000)       | -26.8%         | 123 000            |
| <b>Cash/cash equivalents at the year end</b>                                                                                                                                                                                                                               | <b>22 215</b>       | <b>7 227</b>         | <b>4 660</b>     | <b>38 194</b>   | <b>14 412</b>   | <b>23 782</b>  | <b>165.0%</b>  | <b>158 597</b>     |

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

| Description                                                                                                                                                                                                            | 2020/21             | Current Year 2021/22 |                  |                 |                 |                |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|------------------|-----------------|-----------------|----------------|----------------|--------------------|
|                                                                                                                                                                                                                        | Provisional Outcome | Original Budget      | Adjusted Budget  | YearTD actual   | YearTD budget   | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                     |                     |                      |                  |                 |                 |                |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |                     |                      |                  |                 |                 |                |                |                    |
| 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            | 3 606           | 4 551           | (945)          | -20.8%         | 8 398              |
| Interest earned - external investments                                                                                                                                                                                 | 3 927               | 225                  | 225              | 237             | 75              | 162            | 216.2%         | 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           | 15 554          | 5 489           | 10 065         | 183.4%         | 17 368             |
| Gains                                                                                                                                                                                                                  | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>52 044</b>       | <b>25 991</b>        | <b>25 991</b>    | <b>19 397</b>   | <b>10 114</b>   | <b>9 283</b>   | <b>91.8%</b>   | <b>25 991</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                     |                      |                  |                 |                 |                |                |                    |
| Employee related costs                                                                                                                                                                                                 | 68 682              | 54 470               | 54 470           | 17 508          | 18 553          | (1 046)        | -5.6%          | 54 470             |
| Remuneration of Directors                                                                                                                                                                                              | 835                 | 697                  | 697              | 126             | 189             | (62)           | -33.1%         | 697                |
| Debt impairment                                                                                                                                                                                                        | (589)               | 360                  | 360              | –               | 120             | (120)          | -100.0%        | 360                |
| Depreciation & asset impairment                                                                                                                                                                                        | 56 826              | 50 738               | 50 738           | 16 910          | 16 913          | (3)            | 0.0%           | 50 738             |
| Finance charges                                                                                                                                                                                                        | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Bulk purchases - electricity                                                                                                                                                                                           | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Inventory consumed                                                                                                                                                                                                     | 2 804               | 3 775                | 3 775            | 1 712           | 1 562           | 150            | 9.6%           | 3 775              |
| Contracted services                                                                                                                                                                                                    | 27 214              | 33 218               | 33 218           | 7 378           | 11 067          | (3 689)        | -33.3%         | 33 218             |
| Transfers and subsidies                                                                                                                                                                                                | 2 124               | 2 124                | 2 124            | 708             | 708             | –              | –              | 2 124              |
| Other expenditure                                                                                                                                                                                                      | 40 928              | 50 117               | 50 117           | 14 477          | 16 817          | (2 340)        | -13.9%         | 50 117             |
| Losses                                                                                                                                                                                                                 | 56                  | –                    | –                | 4               | –               | 4              | 100.0%         | –                  |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>198 880</b>      | <b>195 498</b>       | <b>195 498</b>   | <b>58 822</b>   | <b>65 929</b>   | <b>(7 107)</b> | <b>-10.8%</b>  | <b>195 498</b>     |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>(146 836)</b>    | <b>(169 507)</b>     | <b>(169 507)</b> | <b>(39 425)</b> | <b>(55 815)</b> | <b>16 390</b>  | <b>-29.4%</b>  | <b>(169 507)</b>   |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      | –                   | –                    | –                | –               | –               | –              | –              | –                  |
| <b>Surplus/(Deficit) before taxation</b>                                                                                                                                                                               | <b>(146 836)</b>    | <b>(169 507)</b>     | <b>(169 507)</b> | <b>(39 425)</b> | <b>(55 815)</b> | <b>16 390</b>  | <b>-29.4%</b>  | <b>(169 507)</b>   |
| Taxation                                                                                                                                                                                                               | (41 114)            | (43 779)             | (43 779)         | (11 041)        | (14 417)        | 3 375          | -23.4%         | (43 779)           |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                                                  | <b>(105 722)</b>    | <b>(125 728)</b>     | <b>(125 728)</b> | <b>(28 384)</b> | <b>(41 398)</b> | <b>13 015</b>  |                | <b>(125 728)</b>   |

**Table F3 Monthly Budget Statement – Capital expenditure**

| Description                                         | 2020/21             | Current Year 2021/22 |                 |               |               |                |                |                    |
|-----------------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
|                                                     | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                  |                     |                      |                 |               |               |                |                |                    |
| <b>Capital expenditure by Asset Class/Sub-class</b> |                     |                      |                 |               |               |                |                |                    |
| <b>Other assets</b>                                 | 15 088              | 6 950                | 7 152           | 557           | 2 384         | (1 827)        | -76.6%         | 7 152              |
| Operational Buildings                               | 15 088              | 6 950                | 7 152           | 557           | 2 384         | (1 827)        | -76.6%         | 7 152              |
| Municipal Offices                                   | 15 088              | 6 950                | 7 152           | 557           | 2 384         | (1 827)        | -76.6%         | 7 152              |
| <b>Computer Equipment</b>                           | 5 410               | 3 600                | 5 965           | 2 445         | 1 988         | 456            | 22.9%          | 5 965              |
| Computer Equipment                                  | 5 410               | 3 600                | 5 965           | 2 445         | 1 988         | 456            | 22.9%          | 5 965              |
| <b>Furniture and Office Equipment</b>               | 160                 | 600                  | 600             | –             | 200           | (200)          | -100.0%        | 600                |
| Furniture and Office Equipment                      | 160                 | 600                  | 600             | –             | 200           | (200)          | -100.0%        | 600                |
| <b>Machinery and Equipment</b>                      | –                   | 22                   | 22              | –             | 7             | (7)            | -100.0%        | 22                 |
| Machinery and Equipment                             | –                   | 22                   | 22              | –             | 7             | (7)            | -100.0%        | 22                 |
| <b>Total Capital Expenditure</b>                    | <b>20 657</b>       | <b>11 172</b>        | <b>13 739</b>   | <b>3 002</b>  | <b>4 580</b>  | <b>(1 578)</b> | <b>-34.5%</b>  | <b>13 739</b>      |
| <b>Funded by:</b>                                   |                     |                      |                 |               |               |                |                |                    |
| National Government                                 | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Provincial Government                               | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Parent Municipality                                 | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| District Municipality                               | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Transfers recognised - capital</b>               | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Borrowing</b>                                    | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Internally generated funds</b>                   | 20 657              | 11 172               | 13 739          | 3 002         | 4 580         | (1 578)        | -34.5%         | 13 739             |
| <b>Total Capital Funding</b>                        | <b>20 657</b>       | <b>11 172</b>        | <b>13 739</b>   | <b>3 002</b>  | <b>4 580</b>  | <b>(1 578)</b> | <b>-34.5%</b>  | <b>13 739</b>      |

**Table F4 Monthly Budget Statement – Financial Position**

| Vote Description                         | 2020/21             | Current Year 2021/22 |                 |                |                    |
|------------------------------------------|---------------------|----------------------|-----------------|----------------|--------------------|
|                                          | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual  | Full Year Forecast |
| <b>R thousands</b>                       |                     |                      |                 |                |                    |
| <b>ASSETS</b>                            |                     |                      |                 |                |                    |
| <b>Current assets</b>                    |                     |                      |                 |                |                    |
| Cash                                     | 4 915               | –                    | –               | 13 711         | –                  |
| Call investment deposits                 | 17 301              | 7 227                | 4 660           | 24 482         | 4 660              |
| Consumer debtors                         | –                   | –                    | –               | –              | –                  |
| Other debtors                            | 9 927               | 17 252               | 17 252          | 17 283         | 17 252             |
| Current portion of long-term receivables | 2 124               | 2 124                | 2 124           | 1 416          | 2 124              |
| Inventory                                | 2 092               | 1 783                | 1 783           | 2 050          | 1 783              |
| <b>Total current assets</b>              | <b>36 359</b>       | <b>28 386</b>        | <b>25 819</b>   | <b>58 943</b>  | <b>25 819</b>      |
| <b>Non current assets</b>                |                     |                      |                 |                |                    |
| 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         | 324 931        | 255 295            |
| Biological                               | –                   | –                    | –               | –              | –                  |
| Intangible                               | –                   | –                    | –               | –              | –                  |
| Other non-current assets                 | 205 231             | 306 356              | 306 356         | 187 734        | 306 356            |
| <b>Total non current assets</b>          | <b>821 661</b>      | <b>727 764</b>       | <b>730 330</b>  | <b>683 469</b> | <b>730 330</b>     |
| <b>TOTAL ASSETS</b>                      | <b>858 020</b>      | <b>756 149</b>       | <b>756 149</b>  | <b>742 412</b> | <b>756 149</b>     |
| <b>LIABILITIES</b>                       |                     |                      |                 |                |                    |
| <b>Current liabilities</b>               |                     |                      |                 |                |                    |
| Bank overdraft                           | –                   | –                    | –               | –              | –                  |
| Borrowing                                | –                   | –                    | –               | –              | –                  |
| Consumer deposits                        | 22 147              | 25 935               | 25 935          | 38 707         | 25 935             |
| Trade and other payables                 | 19 231              | 29 044               | 29 044          | 21 521         | 29 044             |
| Provisions                               | –                   | –                    | –               | –              | –                  |
| <b>Total current liabilities</b>         | <b>41 378</b>       | <b>54 979</b>        | <b>54 979</b>   | <b>60 228</b>  | <b>54 979</b>      |
| <b>Non current liabilities</b>           |                     |                      |                 |                |                    |
| Borrowing                                | –                   | –                    | –               | –              | –                  |
| Provisions                               | 136                 | 231                  | 231             | –              | 231                |
| <b>Total non current liabilities</b>     | <b>136</b>          | <b>231</b>           | <b>231</b>      | <b>–</b>       | <b>231</b>         |
| <b>TOTAL LIABILITIES</b>                 | <b>41 514</b>       | <b>55 210</b>        | <b>55 210</b>   | <b>60 228</b>  | <b>55 210</b>      |
| <b>NET ASSETS</b>                        | <b>816 506</b>      | <b>700 939</b>       | <b>700 939</b>  | <b>682 184</b> | <b>700 939</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                     |                      |                 |                |                    |
| Accumulated Surplus/(Deficit)            | (460 921)           | (735 489)            | (735 489)       | (625 244)      | (735 489)          |
| Reserves                                 | 1 277 428           | 1 436 428            | 1 436 428       | 1 307 428      | 1 436 428          |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>816 506</b>      | <b>700 939</b>       | <b>700 939</b>  | <b>682 184</b> | <b>700 939</b>     |

**Table F5 Monthly Budget Statement – Cash Flow**

| Description                                      | 2020/21             | Current Year 2021/22 |                  |                 |                 |                 |                |                    |
|--------------------------------------------------|---------------------|----------------------|------------------|-----------------|-----------------|-----------------|----------------|--------------------|
|                                                  | Provisional Outcome | Original Budget      | Adjusted Budget  | YearTD actual   | YearTD budget   | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                               |                     |                      |                  |                 |                 |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |                     |                      |                  |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |                     |                      |                  |                 |                 |                 |                |                    |
| Property rates                                   | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| Service charges                                  | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| Other revenue                                    | 39 266              | 25 766               | 25 766           | 19 160          | 10 039          | 9 121           | 90.9%          | 25 766             |
| Transfers and Subsidies - Operational            | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| Transfers and Subsidies - Capital                | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| Interest                                         | 3 927               | 225                  | 225              | 237             | 75              | 162             | 216.2%         | 225                |
| Dividends                                        | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| <b>Payments</b>                                  |                     |                      |                  |                 |                 |                 |                |                    |
| Suppliers and employees                          | (171 369)           | (147 704)            | (147 704)        | (30 417)        | (49 235)        | (18 818)        | -38.2%         | (147 704)          |
| Finance charges                                  | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| Dividends paid                                   | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| Transfers and Grants                             | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> | <b>(128 176)</b>    | <b>(121 713)</b>     | <b>(121 713)</b> | <b>(11 020)</b> | <b>(39 121)</b> | <b>28 101</b>   | <b>-71.8%</b>  | <b>(121 713)</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |                     |                      |                  |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |                     |                      |                  |                 |                 |                 |                |                    |
| Proceeds on disposal of PPE                      | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| Decrease (increase) in non-current receivables   | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| Decrease (increase) in non-current investments   | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| <b>Payments</b>                                  |                     |                      |                  |                 |                 |                 |                |                    |
| Capital assets                                   | (20 657)            | (11 172)             | (13 739)         | (3 002)         | (4 580)         | (1 578)         | -34.5%         | (13 739)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> | <b>(20 657)</b>     | <b>(11 172)</b>      | <b>(13 739)</b>  | <b>(3 002)</b>  | <b>(4 580)</b>  | <b>(1 578)</b>  | <b>-34.5%</b>  | <b>(13 739)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |                     |                      |                  |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |                     |                      |                  |                 |                 |                 |                |                    |
| Short term loans                                 | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| Borrowing long term/refinancing                  | -                   | 123 000              | 123 000          | 30 000          | 41 000          | (11 000)        | -26.8%         | 123 000            |
| Increase (decrease) in consumer deposits         | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| <b>Payments</b>                                  |                     |                      |                  |                 |                 |                 |                |                    |
| Repayment of borrowing                           | -                   | -                    | -                | -               | -               | -               | -              | -                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> | <b>-</b>            | <b>123 000</b>       | <b>123 000</b>   | <b>30 000</b>   | <b>41 000</b>   | <b>(11 000)</b> | <b>-26.8%</b>  | <b>123 000</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     | <b>(148 833)</b>    | <b>(9 885)</b>       | <b>(12 452)</b>  | <b>15 979</b>   | <b>(2 700)</b>  | <b>18 679</b>   | <b>-691.7%</b> | <b>(12 452)</b>    |
| 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            | 38 194          | 14 412          | 23 782          | 165.0%         | 158 597            |

## SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

**Table SF1 Entity Material variance explanation**

| Description<br>R thousands              | YTD<br>Variance | Reasons for material deviations                                                                                                          | Remedial or corrective steps / remarks |
|-----------------------------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| <b><u>Revenue items</u></b>             |                 |                                                                                                                                          |                                        |
| Interest earned - external investor     | 162             | The variance is due to higher cash resources invested over the period.                                                                   | No remedial action required.           |
| Other revenue                           | 10 065          | The variance is due to additional revenue earned through cost recovery, parking, and food and beverage linked to the vaccination centre. | No remedial action required.           |
| Rental of facilities and equipment      | (945)           | The variance is due to less revenue as a result of fewer events hosted due to COVID-19 regulations.                                      | No remedial action required.           |
| <b><u>Expenditure items</u></b>         |                 |                                                                                                                                          |                                        |
| Employee related costs                  | (1 046)         | The variance relates to vacancies and savings achieved to date.                                                                          | No remedial action required.           |
| Other materials                         | 150             | The variance is due to higher costs incurred on food and beverage as a result of events hosted in this reporting period.                 | No remedial action required.           |
| Contracted services                     | (3 689)         | The variance is due to lower costs incurred as a result of fewer events being hosted due to COVID-19 regulations.                        | No remedial action required.           |
| Other expenditure                       | (2 340)         | The variance is due to lower costs incurred as a result of fewer events being hosted due to COVID-19 regulations.                        | No remedial action required.           |
| <b><u>Cash flow items</u></b>           |                 |                                                                                                                                          |                                        |
| Interest                                | 162             | The variance is due to higher cash resources invested over the period.                                                                   | No remedial action required.           |
| Other revenue                           | 9 121           | The variance is due to additional revenue earned through cost recovery, parking, and food and beverage linked to the vaccination centre. | No remedial action required.           |
| Suppliers and employees                 | 18 818          | The variance is due to fewer events hosted resulting in less supplier expenditure to date.                                               | No remedial action required.           |
| Capital assets                          | 1 578           | The variance is due to misalignment of the cash flow and actual expenditure to date.                                                     | No remedial action required.           |
| <b><u>Capital Expenditure items</u></b> |                 |                                                                                                                                          |                                        |
| Computer Equipment                      | (456)           | The variance is due to misalignment of the cash flow and actual expenditure to date.                                                     | No remedial action required.           |
| Furniture and Office Equipment          | 200             | The variance is due to misalignment of the cash flow and actual expenditure to date.                                                     | No remedial action required.           |
| Machinery and Equipment                 | 7               | The variance is due to misalignment of the cash flow and actual expenditure to date.                                                     | No remedial action required.           |
| Municipal Offices                       | 1 827           | The variance is due to misalignment of the cash flow and actual expenditure to date.                                                     | No remedial action required.           |

**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 |
| <b>Borrowing Management</b>                   |                                                                            |                     |                      |                 |               |                    |
| Capital Charges to Operating                  | Interest & Depreciation /Operating Expenditure                             | 28.6%               | 26.0%                | 26.0%           | 28.7%         | 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%               |
| <b>Safety of Capital</b>                      |                                                                            |                     |                      |                 |               |                    |
| Debt to Equity                                | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves       | 5.1%                | 7.9%                 | 7.9%            | 8.8%          | 7.9%               |
| <b>Liquidity</b>                              |                                                                            |                     |                      |                 |               |                    |
| Current Ratio                                 | Current assets/current liabilities                                         | 87.9%               | 51.6%                | 47.0%           | 97.9%         | 47.0%              |
| Current Ratio adjusted for debtors            | Current assets/current liabilities less debtors > 90 days                  | 87.9%               | 51.6%                | 47.0%           | 97.9%         | 47.0%              |
| Liquidity Ratio                               | Monetary Assets/Current Liabilities                                        | 53.7%               | 13.1%                | 8.5%            | 63.4%         | 8.5%               |
| <b>Revenue Management</b>                     |                                                                            |                     |                      |                 |               |                    |
| Outstanding Debtors to Revenue                | Total Outstanding Debtors to Annual Revenue                                | 351.3%              | 723.5%               | 723.5%          | 977.0%        | 723.5%             |
| <b>Other Indicators</b>                       |                                                                            |                     |                      |                 |               |                    |
| Employee costs                                | Employee costs/Total Revenue - capital revenue                             | 132.0%              | 209.6%               | 209.6%          | 90.3%         | 209.6%             |
| Interest & Depreciation                       | I&D/Total Revenue - capital revenue                                        | 109.2%              | 195.2%               | 195.2%          | 87.2%         | 195.2%             |

**Table SF3 Entity Aged debtors**

| Detail                                                                    | Current Year 2021/22 |              |              |               |                |                |                   |             |              |                    | Actual Bad Debts Written Off against Debtors |
|---------------------------------------------------------------------------|----------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|--------------------|----------------------------------------------|
|                                                                           | 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 |                                              |
| <b>R thousands</b>                                                        |                      |              |              |               |                |                |                   |             |              |                    |                                              |
| <b>Debtors Age Analysis By Income Source</b>                              |                      |              |              |               |                |                |                   |             |              |                    |                                              |
| 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                                                                     | 984                  | 49           | 1            | -             | 1 411          | -              | -                 | -           | 2 445        | 1 411              | 1 411                                        |
| <b>Total By Income Source</b>                                             | <b>984</b>           | <b>49</b>    | <b>1</b>     | <b>-</b>      | <b>1 411</b>   | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>2 445</b> | <b>1 411</b>       | <b>1 411</b>                                 |
| <b>2020/21 - totals only</b>                                              |                      |              |              |               |                |                |                   |             |              |                    |                                              |
| Debtors Age Analysis By Customer Group                                    | -                    | -            | -            | -             | -              | -              | -                 | -           | -            | -                  | -                                            |
| Organs of State                                                           | -                    | -            | -            | -             | -              | -              | -                 | -           | -            | -                  | -                                            |
| Commercial                                                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            | -                  | -                                            |
| Households                                                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            | -                  | -                                            |
| Other                                                                     | 984                  | 49           | 1            | -             | 1 411          | -              | -                 | -           | 2 445        | 1 411              |                                              |

**Table SF4 Entity Aged creditors**

| Detail                                         | 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        |
| <b>R thousands</b>                             |                      |              |              |               |                |                |                   |             |              |
| <b>Creditors Age Analysis By Customer Type</b> |                      |              |              |               |                |                |                   |             |              |
| Bulk Electricity                               | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Bulk Water                                     | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| PAYE deductions                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| VAT (output less input)                        | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Pensions / Retirement deductions               | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Loan repayments                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Trade Creditors                                | 7 175                | -            | -            | -             | -              | -              | -                 | -           | 7 175        |
| Auditor General                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Other                                          | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| <b>Total By Customer Type</b>                  | <b>7 175</b>         | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>7 175</b> |

**Table SF5 Entity investment portfolio monthly statement**

| Investments by maturity<br>Name of institution & investment ID | Interest Rate | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal | Investment<br>Top Up | Closing<br>Balance |
|----------------------------------------------------------------|---------------|--------------------|----------------------------|--------------------------------------|----------------------|--------------------|
| <b>R thousands</b>                                             |               |                    |                            |                                      |                      |                    |
| Cash                                                           | -             | 268                |                            | (42)                                 | -                    | 226                |
| ABSA Bank - Current - 4072900553                               | -             | 21                 | 0                          | -                                    | 1 276                | 1 298              |
| ABSA Bank - Exh Serv - Current - 4072900731                    | -             | 9                  | 0                          | (0)                                  | -                    | 9                  |
| Nedbank - Call Deposit - 03/7881544007/000105                  | 3.4           | 0                  | 0                          | -                                    | -                    | 0                  |
| Stanlib - Bank 000-402-184 (1199539) ref No. 551436367         | 4.288         | 1 157              | 4                          | -                                    | 3 000                | 4 161              |
| Investec Bank - (462097) 1008645                               | 4.261         | 1 525              | 5                          | -                                    | 3 000                | 4 531              |
| Nedgroup Money Market - (800167964) - 8319631                  | 4.348         | 1 203              | 4                          | -                                    | 4 000                | 5 208              |
| ABSA Bank - CTICC Money Market - 9316676360                    | 4.21          | 1 280              | 4                          | -                                    | 4 000                | 5 285              |
| Nedgroup Corp Money Market - (800167964) 8292731               | 4.325         | 1 125              | 4                          | -                                    | 4 000                | 5 129              |
| Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)     | 3.3           | 169                | 0                          | -                                    | -                    | 170                |
| Nedbank - CTICC Main Current - 1151569623                      | -             | 2 449              | -                          | (224)                                | -                    | 2 225              |
| Nedbank - CTICC Merchant Services - 11515696658                | -             | 68                 | -                          | (14)                                 | -                    | 54                 |
| Nedbank - CTICC Payroll - 1151569666                           | -             | 72                 | -                          | -                                    | 13                   | 85                 |
| Nedbank - CTICC East - 1151569674                              | -             | 0                  | -                          | -                                    | 7                    | 7                  |
| Nedbank - CTICC E-Commerce - 1151569682                        | -             | 0                  | -                          | -                                    | 0                    | 0                  |
| Nedbank - CTICC Daily Call Deposit Account - 037232511442      | 3.25          | 11 231             | 37                         | (1 460)                              | -                    | 9 808              |
| <b>Total investments</b>                                       |               | <b>20 580</b>      | <b>60</b>                  | <b>(1 741)</b>                       | <b>19 295</b>        | <b>38 194</b>      |

**Table SF6 Entity Board member allowances & staff benefits**

| Summary of Employee and Board Member<br>remuneration        | 2020/21                | Current Year 2021/22 |                    |                  |                  |                 |                   |                       |
|-------------------------------------------------------------|------------------------|----------------------|--------------------|------------------|------------------|-----------------|-------------------|-----------------------|
|                                                             | Provisional<br>Outcome | Original<br>Budget   | Adjusted<br>Budget | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance % | Full Year<br>Forecast |
| <b>R thousands</b>                                          |                        |                      |                    |                  |                  |                 |                   |                       |
| <b>Remuneration</b>                                         |                        |                      |                    |                  |                  |                 |                   |                       |
| <b>Board Members of Entities</b>                            |                        |                      |                    |                  |                  |                 |                   |                       |
| Board Fees                                                  | 835                    | 697                  | 697                | 126              | 189              | (62)            | -33.10%           | 697                   |
| <b>Sub Total - Board Members of Entities</b>                | <b>835</b>             | <b>697</b>           | <b>697</b>         | <b>126</b>       | <b>189</b>       | <b>(62)</b>     | <b>-33.10%</b>    | <b>697</b>            |
| % increase                                                  |                        | -16.5%               | -16.5%             |                  |                  |                 |                   | -16.5%                |
| <b>Senior Managers of Entities</b>                          |                        |                      |                    |                  |                  |                 |                   |                       |
| Basic Salaries and Wages                                    | 9 760                  | 7 486                | 7 486              | 2 495            | 1 872            | 624             | 33.33%            | 7 486                 |
| <b>Sub Total - Senior Managers of Entities</b>              | <b>9 760</b>           | <b>7 486</b>         | <b>7 486</b>       | <b>2 495</b>     | <b>1 872</b>     | <b>624</b>      | <b>33.33%</b>     | <b>7 486</b>          |
| % increase                                                  |                        | -23.3%               | -23.3%             |                  |                  |                 |                   | -23.3%                |
| <b>Other Staff of Entities</b>                              |                        |                      |                    |                  |                  |                 |                   |                       |
| Basic Salaries and Wages                                    | 58 922                 | 46 983               | 46 983             | 15 012           | 16 682           | (1 670)         | -10.0%            | 46 983                |
| <b>Sub Total - Other Staff of Entities</b>                  | <b>58 922</b>          | <b>46 983</b>        | <b>46 983</b>      | <b>15 012</b>    | <b>16 682</b>    | <b>(1 670)</b>  | <b>-10.0%</b>     | <b>46 983</b>         |
| % increase                                                  |                        | -20.3%               | -20.3%             |                  |                  |                 |                   | -20.3%                |
| <b>Total Municipal Entities remuneration</b>                | <b>69 517</b>          | <b>55 167</b>        | <b>55 167</b>      | <b>17 634</b>    | <b>18 742</b>    | <b>(1 108)</b>  | <b>-5.9%</b>      | <b>55 167</b>         |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> | <b>-</b>               | <b>-</b>             | <b>-</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>-</b>              |

**Table SF7 Entity monthly actuals & revised targets**

| Description                                    | Current Year 2021/22 |                |                |                 |                 |                 |                |                 |               |                |                |                 | Medium Term Revenue and Expenditure Framework |                     |                        |
|------------------------------------------------|----------------------|----------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|---------------|----------------|----------------|-----------------|-----------------------------------------------|---------------------|------------------------|
|                                                | July Outcome         | August Outcome | Sept. Outcome  | October Outcome | November Budget | December Budget | January Budget | February Budget | March Budget  | April Budget   | May Budget     | June Budget     | Current Year 2021/22                          | Budget Year 2022/23 | Budget Year +1 2023/24 |
| <b>R thousands</b>                             |                      |                |                |                 |                 |                 |                |                 |               |                |                |                 |                                               |                     |                        |
| <b>Cash Receipts By Source</b>                 |                      |                |                |                 |                 |                 |                |                 |               |                |                |                 |                                               |                     |                        |
| Rental of facilities and equipment             | 211                  | 172            | 175            | 3 049           | 604             | 78              | 99             | 87              | 2 242         | (21)           | 279            | 1 424           | 8 398                                         | 96 698              | 102 799                |
| Interest earned - external investments         | 56                   | 35             | 31             | 115             | 19              | 19              | 19             | 19              | 19            | 19             | 19             | (143)           | 225                                           | 233                 | 271                    |
| Other revenue                                  | 3 350                | 2 664          | 2 981          | 6 560           | 1 704           | 1 228           | 1 239          | 1 302           | 2 686         | 1 270          | 1 205          | (8 819)         | 17 368                                        | 106 620             | 113 259                |
| <b>Cash Receipts by Source</b>                 | <b>3 617</b>         | <b>2 870</b>   | <b>3 186</b>   | <b>9 723</b>    | <b>2 326</b>    | <b>1 325</b>    | <b>1 356</b>   | <b>1 408</b>    | <b>4 947</b>  | <b>1 268</b>   | <b>1 503</b>   | <b>(7 538)</b>  | <b>25 991</b>                                 | <b>203 551</b>      | <b>216 329</b>         |
| <b>Other Cash Flows by Source</b>              |                      |                |                |                 |                 |                 |                |                 |               |                |                |                 |                                               |                     |                        |
| Borrowing long term/refinancing                | 10 000               | 10 000         | –              | 10 000          | 10 250          | 10 250          | 10 250         | 10 250          | 10 250        | 10 250         | 10 250         | 21 250          | 123 000                                       | 41 000              | –                      |
| <b>Total Cash Receipts by Source</b>           | <b>13 617</b>        | <b>12 870</b>  | <b>3 186</b>   | <b>19 723</b>   | <b>12 576</b>   | <b>11 575</b>   | <b>11 606</b>  | <b>11 658</b>   | <b>15 197</b> | <b>11 518</b>  | <b>11 753</b>  | <b>13 712</b>   | <b>148 991</b>                                | <b>244 551</b>      | <b>216 329</b>         |
| <b>Cash Payments by Type</b>                   |                      |                |                |                 |                 |                 |                |                 |               |                |                |                 |                                               |                     |                        |
| Employee related costs                         | 4 621                | 4 142          | 4 387          | 4 359           | 4 559           | 4 215           | 4 246          | 4 586           | 4 607         | 4 565          | 4 564          | 5 621           | 54 470                                        | 60 165              | 64 315                 |
| Remuneration of councillors                    | –                    | –              | 126            | –               | –               | 196             | –              | –               | 156           | –              | –              | 218             | 697                                           | 732                 | 776                    |
| Contracted services                            | 1 925                | 1 651          | 1 655          | 2 147           | 2 799           | 2 734           | 2 727          | 2 781           | 2 815         | 2 727          | 2 781          | 6 477           | 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          | 8 996          | 7 068           | 8 780           | 8 563           | 8 456          | 8 486           | 9 435         | 8 372          | 8 749          | 11 047          | 104 990                                       | 132 222             | 138 263                |
| <b>Cash Payments by Type</b>                   | <b>14 758</b>        | <b>14 973</b>  | <b>15 340</b>  | <b>13 751</b>   | <b>16 315</b>   | <b>15 884</b>   | <b>15 606</b>  | <b>16 030</b>   | <b>17 190</b> | <b>15 840</b>  | <b>16 271</b>  | <b>23 540</b>   | <b>195 498</b>                                | <b>237 676</b>      | <b>250 464</b>         |
| <b>Other Cash Flows/Payments by Type</b>       |                      |                |                |                 |                 |                 |                |                 |               |                |                |                 |                                               |                     |                        |
| Capital assets                                 | –                    | (176)          | (2 281)        | (544)           | (1 145)         | (1 145)         | (1 145)        | (1 145)         | (1 145)       | (1 145)        | (1 145)        | (2 723)         | (13 739)                                      | (20 472)            | (25 737)               |
| Other Cash Flows/Payments                      | 6 877                | (2 586)        | (15 597)       | (11 097)        | (2 144)         | (1 714)         | (1 435)        | (1 859)         | (3 020)       | (1 669)        | (2 100)        | 16 027          | (20 317)                                      | (4 383)             | 1 244                  |
| <b>Total Cash Payments by Type</b>             | <b>21 635</b>        | <b>12 211</b>  | <b>(2 538)</b> | <b>2 110</b>    | <b>13 026</b>   | <b>13 026</b>   | <b>13 026</b>  | <b>13 026</b>   | <b>13 026</b> | <b>13 026</b>  | <b>13 026</b>  | <b>36 844</b>   | <b>161 443</b>                                | <b>212 821</b>      | <b>225 971</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>    | <b>(8 018)</b>       | <b>659</b>     | <b>5 724</b>   | <b>17 614</b>   | <b>(450)</b>    | <b>(1 451)</b>  | <b>(1 420)</b> | <b>(1 368)</b>  | <b>2 171</b>  | <b>(1 507)</b> | <b>(1 273)</b> | <b>(23 132)</b> | <b>(12 452)</b>                               | <b>31 730</b>       | <b>(9 641)</b>         |
| Cash/cash equivalents at the month/year begin: | 22 215               | 14 197         | 14 856         | 20 580          | 38 194          | 37 744          | 36 293         | 34 874          | 33 505        | 35 676         | 34 169         | 32 896          | 22 215                                        | 9 763               | 41 493                 |
| Cash/cash equivalents at the month/year end:   | 14 197               | 14 856         | 20 580         | 38 194          | 37 744          | 36 293          | 34 874         | 33 505          | 35 676        | 34 169         | 32 896         | 9 763           | 9 763                                         | 41 493              | 31 852                 |

**Table SF8a Entity capital expenditure on new assets by asset class**

| Description                                                       | 2020/21             | Current Year 2021/22 |                 |               |               |                |                |                    |
|-------------------------------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
|                                                                   | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                |                     |                      |                 |               |               |                |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |                     |                      |                 |               |               |                |                |                    |
| <b>Other assets</b>                                               | <b>12 325</b>       | <b>6 250</b>         | <b>6 250</b>    | <b>364</b>    | <b>2 083</b>  | <b>(1 719)</b> | <b>-82.5%</b>  | <b>6 250</b>       |
| Operational Buildings                                             | 12 325              | 6 250                | 6 250           | 364           | 2 083         | (1 719)        | -82.5%         | 6 250              |
| Municipal Offices                                                 | 12 325              | 6 250                | 6 250           | 364           | 2 083         | (1 719)        | -82.5%         | 6 250              |
| <b>Computer Equipment</b>                                         | <b>4 112</b>        | <b>1 800</b>         | <b>4 165</b>    | <b>2 265</b>  | <b>1 388</b>  | <b>877</b>     | <b>63.2%</b>   | <b>4 165</b>       |
| Computer Equipment                                                | 4 112               | 1 800                | 4 165           | 2 265         | 1 388         | 877            | 63.2%          | 4 165              |
| <b>Furniture and Office Equipment</b>                             | <b>160</b>          | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| Furniture and Office Equipment                                    | 160                 | -                    | -               | -             | -             | -              | -              | -                  |
| <b>Machinery and Equipment</b>                                    | <b>-</b>            | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| Machinery and Equipment                                           | -                   | -                    | -               | -             | -             | -              | -              | -                  |
| <b>Total Capital Expenditure on new assets</b>                    | <b>16 597</b>       | <b>8 050</b>         | <b>10 415</b>   | <b>2 630</b>  | <b>3 472</b>  | <b>(842)</b>   | <b>-24.3%</b>  | <b>10 415</b>      |

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

| Description                                                                       | 2020/21             | Current Year 2021/22 |                 |               |               |              |                |                    |
|-----------------------------------------------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                   | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                |                     |                      |                 |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |                     |                      |                 |               |               |              |                |                    |
| <b>Other assets</b>                                                               | <b>2 763</b>        | <b>700</b>           | <b>902</b>      | <b>193</b>    | <b>301</b>    | <b>(108)</b> | <b>-35.9%</b>  | <b>902</b>         |
| Operational Buildings                                                             | 2 763               | 700                  | 902             | 193           | 301           | (108)        | -35.9%         | 902                |
| Municipal Offices                                                                 | 2 763               | 700                  | 902             | 193           | 301           | (108)        | -35.9%         | 902                |
| <b>Computer Equipment</b>                                                         | <b>1 298</b>        | <b>1 800</b>         | <b>1 800</b>    | <b>179</b>    | <b>600</b>    | <b>(421)</b> | <b>-70.1%</b>  | <b>1 800</b>       |
| Computer Equipment                                                                | 1 298               | 1 800                | 1 800           | 179           | 600           | (421)        | -70.1%         | 1 800              |
| <b>Furniture and Office Equipment</b>                                             | <b>-</b>            | <b>600</b>           | <b>600</b>      | <b>-</b>      | <b>200</b>    | <b>(200)</b> | <b>-100.0%</b> | <b>600</b>         |
| Furniture and Office Equipment                                                    | -                   | 600                  | 600             | -             | 200           | (200)        | -100.0%        | 600                |
| <b>Machinery and Equipment</b>                                                    | <b>-</b>            | <b>22</b>            | <b>22</b>       | <b>-</b>      | <b>7</b>      | <b>(7)</b>   | <b>-100.0%</b> | <b>22</b>          |
| Machinery and Equipment                                                           | -                   | 22                   | 22              | -             | 7             | (7)          | -100.0%        | 22                 |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | <b>4 061</b>        | <b>3 122</b>         | <b>3 324</b>    | <b>372</b>    | <b>1 108</b>  | <b>(736)</b> | <b>-66.4%</b>  | <b>3 324</b>       |

**Table SF8c Entity expenditure on repairs and maintenance by asset class**

| Description                                                         | 2020/21             | Current Year 2021/22 |                 |               |               |              |                |                    |
|---------------------------------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                     | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                  |                     |                      |                 |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                     |                      |                 |               |               |              |                |                    |
| <b>Other assets</b>                                                 | <b>10 560</b>       | <b>10 278</b>        | <b>10 278</b>   | <b>2 464</b>  | <b>3 426</b>  | <b>(962)</b> | <b>-28.1%</b>  | <b>10 278</b>      |
| Operational Buildings                                               | 10 560              | 10 278               | 10 278          | 2 464         | 3 426         | (962)        | -28.1%         | 10 278             |
| Municipal Offices                                                   | 10 560              | 10 278               | 10 278          | 2 464         | 3 426         | (962)        | -28.1%         | 10 278             |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>10 560</b>       | <b>10 278</b>        | <b>10 278</b>   | <b>2 464</b>  | <b>3 426</b>  | <b>(962)</b> | <b>-28.1%</b>  | <b>10 278</b>      |

**Table SF8d Entity depreciation by asset class**

| Description                                  | 2020/21             | Current Year 2021/22 |                 |               |               |              |                |                    |
|----------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                              | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                           |                     |                      |                 |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |                     |                      |                 |               |               |              |                |                    |
| <b>Other assets</b>                          | <b>56 826</b>       | <b>50 738</b>        | <b>50 738</b>   | <b>16 910</b> | <b>16 913</b> | <b>(3)</b>   | <b>0.0%</b>    | <b>50 738</b>      |
| Operational Buildings                        | 56 826              | 50 738               | 50 738          | 16 910        | 16 913        | (3)          | 0.0%           | 50 738             |
| Municipal Offices                            | 56 826              | 50 738               | 50 738          | 16 910        | 16 913        | (3)          | 0.0%           | 50 738             |
| <b>Total Depreciation</b>                    | <b>56 826</b>       | <b>50 738</b>        | <b>50 738</b>   | <b>16 910</b> | <b>16 913</b> | <b>(3)</b>   | <b>0.0%</b>    | <b>50 738</b>      |

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

**Table F1 Monthly Budget Statement Summary**

| Description                                                                                                                                                                                                                                                                | 2020/21             | Current Year 2021/22 |                 |               |               |                |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
|                                                                                                                                                                                                                                                                            | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                                                                         |                     |                      |                 |               |               |                |                |                    |
| <b>Financial Performance</b>                                                                                                                                                                                                                                               |                     |                      |                 |               |               |                |                |                    |
| Property rates                                                                                                                                                                                                                                                             | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Service charges                                                                                                                                                                                                                                                            | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Investment revenue                                                                                                                                                                                                                                                         | –                   | –                    | –               | 1             | –             | 1              | 100.0%         | –                  |
| Transfers recognised - operational                                                                                                                                                                                                                                         | 65 237              | 60 484               | 60 484          | 2 303         | 29 034        | (26 730)       | -92.1%         | 60 484             |
| Other own revenue                                                                                                                                                                                                                                                          | 11 816              | 42 603               | 42 603          | 19 003        | 2 198         | 16 805         | 764.6%         | 42 603             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                                                                       | <b>77 053</b>       | <b>103 087</b>       | <b>103 087</b>  | <b>21 307</b> | <b>31 232</b> | <b>(9 924)</b> | <b>-31.8%</b>  | <b>103 087</b>     |
| Employee costs                                                                                                                                                                                                                                                             | 1 390               | 1 409                | 1 409           | 460           | 470           | (9)            | -1.9%          | 1 409              |
| Remuneration of Board Members                                                                                                                                                                                                                                              | 348                 | 460                  | 460             | 71            | 115           | (44)           | -38.2%         | 460                |
| Depreciation and asset impairment                                                                                                                                                                                                                                          | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Finance charges                                                                                                                                                                                                                                                            | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Inventory consumed and bulk purchases                                                                                                                                                                                                                                      | 472                 | 636                  | 636             | 318           | 212           | 106            | 50.18%         | 636                |
| Transfers and grants                                                                                                                                                                                                                                                       | 7 608               | 6 734                | 6 734           | –             | –             | –              | –              | 6 734              |
| Other expenditure                                                                                                                                                                                                                                                          | 67 236              | 91 838               | 91 838          | 20 457        | 30 435        | (9 978)        | -32.8%         | 91 838             |
| <b>Total Expenditure</b>                                                                                                                                                                                                                                                   | <b>77 053</b>       | <b>101 077</b>       | <b>101 077</b>  | <b>21 307</b> | <b>31 232</b> | <b>(9 924)</b> | <b>-31.8%</b>  | <b>101 077</b>     |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                                                                   | <b>0</b>            | <b>2 010</b>         | <b>2 010</b>    | <b>–</b>      | <b>–</b>      | <b>–</b>       | <b>–</b>       | <b>2 010</b>       |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                                                                              | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                                                                       | <b>0</b>            | <b>2 010</b>         | <b>2 010</b>    | <b>–</b>      | <b>–</b>      | <b>–</b>       | <b>–</b>       | <b>2 010</b>       |
| Taxation                                                                                                                                                                                                                                                                   | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                                                                     | <b>0</b>            | <b>2 010</b>         | <b>2 010</b>    | <b>–</b>      | <b>–</b>      | <b>–</b>       | <b>–</b>       | <b>2 010</b>       |
| <b>Financial position</b>                                                                                                                                                                                                                                                  |                     |                      |                 |               |               |                |                |                    |
| Total current assets                                                                                                                                                                                                                                                       | 6 528               | 5 540                | 5 540           | 7 065         |               |                |                | 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           | 2 547         |               |                |                | 2 010              |
| <b>Cash flows</b>                                                                                                                                                                                                                                                          |                     |                      |                 |               |               |                |                |                    |
| Net cash from (used) operating                                                                                                                                                                                                                                             | 3                   | (0)                  | (0)             | –             | –             | –              | –              | (0)                |
| Net cash from (used) investing                                                                                                                                                                                                                                             | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Net cash from (used) financing                                                                                                                                                                                                                                             | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Cash/cash equivalents at the year end</b>                                                                                                                                                                                                                               | <b>3</b>            | <b>(0)</b>           | <b>(0)</b>      | <b>3</b>      | <b>–</b>      | <b>3</b>       | <b>100.0%</b>  | <b>(0)</b>         |

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

| Description                                                                                                                                                                                              | 2020/21             | Current Year 2021/22 |                 |               |               |                |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
|                                                                                                                                                                                                          | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                       |                     |                      |                 |               |               |                |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                 |                     |                      |                 |               |               |                |                |                    |
| 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          | 12 963        | 448           | 12 516         | 2796.0%        | 26 972             |
| Interest earned - external investments                                                                                                                                                                   | –                   | –                    | –               | 1             | –             | 1              | 100.0%         | –                  |
| Interest earned - outstanding debtors                                                                                                                                                                    | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Dividends received                                                                                                                                                                                       | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Fines, penalties and forfeits                                                                                                                                                                            | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Licences and permits                                                                                                                                                                                     | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Agency services                                                                                                                                                                                          | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Transfers and subsidies                                                                                                                                                                                  | 65 237              | 60 484               | 60 484          | 2 303         | 29 034        | (26 730)       | -92.1%         | 60 484             |
| Other revenue                                                                                                                                                                                            | 7 756               | 15 631               | 15 631          | 6 040         | 1 750         | 4 290          | 245.1%         | 15 631             |
| Gains                                                                                                                                                                                                    | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                     | <b>77 053</b>       | <b>103 087</b>       | <b>103 087</b>  | <b>21 307</b> | <b>31 232</b> | <b>(9 924)</b> | <b>-31.8%</b>  | <b>103 087</b>     |
| <b>Expenditure By Type</b>                                                                                                                                                                               |                     |                      |                 |               |               |                |                |                    |
| Employee related costs                                                                                                                                                                                   | 1 390               | 1 409                | 1 409           | 460           | 470           | (9)            | -1.9%          | 1 409              |
| Remuneration of Directors                                                                                                                                                                                | 348                 | 460                  | 460             | 71            | 115           | (44)           | -38.2%         | 460                |
| Debt impairment                                                                                                                                                                                          | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Depreciation & asset impairment                                                                                                                                                                          | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Finance charges                                                                                                                                                                                          | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Bulk purchases - electricity                                                                                                                                                                             | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Inventory consumed                                                                                                                                                                                       | 472                 | 636                  | 636             | 318           | 212           | 106            | 50.2%          | 636                |
| Contracted services                                                                                                                                                                                      | 53 734              | 71 808               | 71 808          | 15 291        | 23 808        | (8 517)        | -35.8%         | 71 808             |
| Transfers and subsidies                                                                                                                                                                                  | 7 608               | 6 734                | 6 734           | –             | –             | –              | –              | 6 734              |
| Other expenditure                                                                                                                                                                                        | 13 501              | 20 031               | 20 031          | 5 166         | 6 627         | (1 461)        | -22.0%         | 20 031             |
| Losses                                                                                                                                                                                                   | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Total Expenditure</b>                                                                                                                                                                                 | <b>77 053</b>       | <b>101 077</b>       | <b>101 077</b>  | <b>21 307</b> | <b>31 232</b> | <b>(9 924)</b> | <b>-31.8%</b>  | <b>101 077</b>     |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                 | <b>-</b>            | <b>2 010</b>         | <b>2 010</b>    | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>2 010</b>       |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                            | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                        | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Surplus/(Deficit) before taxation</b>                                                                                                                                                                 | <b>-</b>            | <b>2 010</b>         | <b>2 010</b>    | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>2 010</b>       |
| Taxation                                                                                                                                                                                                 | –                   | –                    | –               | –             | –             | –              | –              | –                  |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                                    | <b>-</b>            | <b>2 010</b>         | <b>2 010</b>    | <b>-</b>      | <b>-</b>      | <b>-</b>       |                | <b>2 010</b>       |

**Table F4 Monthly Budget Statement – Financial Position**

| Vote Description                         | 2020/21             | Current Year 2021/22 |                 |               |                    |
|------------------------------------------|---------------------|----------------------|-----------------|---------------|--------------------|
|                                          | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b>R thousands</b>                       |                     |                      |                 |               |                    |
| <b>ASSETS</b>                            |                     |                      |                 |               |                    |
| <b>Current assets</b>                    |                     |                      |                 |               |                    |
| Cash                                     | 3                   | –                    | –               | 3             | –                  |
| Call investment deposits                 | –                   | –                    | –               | –             | –                  |
| Consumer debtors                         | –                   | –                    | –               | –             | –                  |
| Other debtors                            | 4 515               | 3 530                | 3 530           | 5 052         | 3 530              |
| Current portion of long-term receivables | 2 010               | 2 010                | 2 010           | 2 010         | 2 010              |
| Inventory                                | –                   | –                    | –               | –             | –                  |
| <b>Total current assets</b>              | <b>6 528</b>        | <b>5 540</b>         | <b>5 540</b>    | <b>7 065</b>  | <b>5 540</b>       |
| <b>Non current assets</b>                |                     |                      |                 |               |                    |
| Long-term receivables                    | –                   | –                    | –               | –             | –                  |
| Investments                              | –                   | –                    | –               | –             | –                  |
| Investment property                      | –                   | –                    | –               | –             | –                  |
| Investment in Associate                  | –                   | –                    | –               | –             | –                  |
| Property, plant and equipment            | –                   | –                    | –               | –             | –                  |
| Biological                               | –                   | –                    | –               | –             | –                  |
| Intangible                               | –                   | –                    | –               | –             | –                  |
| Other non-current assets                 | –                   | –                    | –               | –             | –                  |
| <b>Total non current assets</b>          | <b>–</b>            | <b>–</b>             | <b>–</b>        | <b>–</b>      | <b>–</b>           |
| <b>TOTAL ASSETS</b>                      | <b>6 528</b>        | <b>5 540</b>         | <b>5 540</b>    | <b>7 065</b>  | <b>5 540</b>       |
| <b>LIABILITIES</b>                       |                     |                      |                 |               |                    |
| <b>Current liabilities</b>               |                     |                      |                 |               |                    |
| Bank overdraft                           | –                   | –                    | –               | –             | –                  |
| Borrowing                                | –                   | –                    | –               | –             | –                  |
| Consumer deposits                        | 177                 | –                    | –               | 177           | –                  |
| Trade and other payables                 | 4 341               | 3 530                | 3 530           | 4 341         | 3 530              |
| Provisions                               | –                   | –                    | –               | –             | –                  |
| <b>Total current liabilities</b>         | <b>4 518</b>        | <b>3 530</b>         | <b>3 530</b>    | <b>4 518</b>  | <b>3 530</b>       |
| <b>Non current liabilities</b>           |                     |                      |                 |               |                    |
| Borrowing                                | –                   | –                    | –               | –             | –                  |
| Provisions                               | –                   | –                    | –               | –             | –                  |
| <b>Total non current liabilities</b>     | <b>–</b>            | <b>–</b>             | <b>–</b>        | <b>–</b>      | <b>–</b>           |
| <b>TOTAL LIABILITIES</b>                 | <b>4 518</b>        | <b>3 530</b>         | <b>3 530</b>    | <b>4 518</b>  | <b>3 530</b>       |
| <b>NET ASSETS</b>                        | <b>2 010</b>        | <b>2 010</b>         | <b>2 010</b>    | <b>2 547</b>  | <b>2 010</b>       |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                     |                      |                 |               |                    |
| Accumulated Surplus/(Deficit)            | 2 010               | 2 010                | 2 010           | 2 547         | 2 010              |
| Reserves                                 | –                   | –                    | –               | –             | –                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>2 010</b>        | <b>2 010</b>         | <b>2 010</b>    | <b>2 547</b>  | <b>2 010</b>       |

**Table F5 Monthly Budget Statement – Cash Flow**

| Description                                      | 2020/21             | Current Year 2021/22 |                 |               |               |              |                |                    |
|--------------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                  | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                               |                     |                      |                 |               |               |              |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |                     |                      |                 |               |               |              |                |                    |
| <b>Receipts</b>                                  |                     |                      |                 |               |               |              |                |                    |
| Property rates                                   | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Service charges                                  | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Other revenue                                    | 4 146               | 33 859               | 33 859          | 19 004        | 2 198         | 16 806       | 764.6%         | 33 859             |
| Transfers and Subsidies - Operational            | 65 237              | 60 484               | 60 484          | 2 303         | 29 034        | (26 730)     | -92.1%         | 60 484             |
| Transfers and Subsidies - Capital                | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Interest                                         | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Dividends                                        | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| <b>Payments</b>                                  |                     |                      |                 |               |               |              |                |                    |
| Suppliers and employees                          | (69 381)            | (94 343)             | (94 343)        | (21 307)      | (31 232)      | (9 924)      | -31.8%         | (94 343)           |
| Finance charges                                  | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Dividends paid                                   | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Transfers and Grants                             | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> | <b>3</b>            | <b>(0)</b>           | <b>(0)</b>      | <b>–</b>      | <b>–</b>      | <b>–</b>     |                | <b>(0)</b>         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |                     |                      |                 |               |               |              |                |                    |
| <b>Receipts</b>                                  |                     |                      |                 |               |               |              |                |                    |
| Proceeds on disposal of PPE                      | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Decrease (increase) in non-current receivables   | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Decrease (increase) in non-current investments   | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| <b>Payments</b>                                  |                     |                      |                 |               |               |              |                |                    |
| Capital assets                                   | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> | <b>–</b>            | <b>–</b>             | <b>–</b>        | <b>–</b>      | <b>–</b>      | <b>–</b>     | <b>–</b>       | <b>–</b>           |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |                     |                      |                 |               |               |              |                |                    |
| <b>Receipts</b>                                  |                     |                      |                 |               |               |              |                |                    |
| Short term loans                                 | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Borrowing long term/refinancing                  | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| Increase (decrease) in consumer deposits         | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| <b>Payments</b>                                  |                     |                      |                 |               |               |              |                |                    |
| Repayment of borrowing                           | –                   | –                    | –               | –             | –             | –            | –              | –                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> | <b>–</b>            | <b>–</b>             | <b>–</b>        | <b>–</b>      | <b>–</b>      | <b>–</b>     | <b>–</b>       | <b>–</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     | <b>3</b>            | <b>(0)</b>           | <b>(0)</b>      | <b>–</b>      | <b>–</b>      | <b>–</b>     | <b>–</b>       | <b>(0)</b>         |
| Cash/cash equivalents at the beginning 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<br>R thousands            | YTD<br>Variance | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Remedial or corrective steps /<br>remarks |
|---------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b><u>Revenue items</u></b>           |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                           |
| Rental of facilities and equipment    | 12 516          | The main reason for the positive variance is due to the entity hosting the British Irish Lions (BIL) Tour in July and August 2021, which generated unplanned revenue of R10 million. As a result of the uncertainty of the COVID-19 restriction levels at the time of budget approval, the entity followed a conservative approach and excluded the BIL tour revenue from the budget. The entity also managed to host other events which included the Cape Town Cycle Tour, Cape Town Marathon and LEAP training which were all confirmed after the finalisation of the budget and therefore not included in the budget. | No remedial action required.              |
| Transfers and subsidies               | (26 730)        | Sufficient income was generated to cover the operational expenditure in period 1, 2 and 4 resulting in the grant from the City not being required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | No remedial action required.              |
| Other revenue                         | 4 290           | The advertising income was budgeted for in June 2021, but was only received in July 2021 as the Naming Rights contract with DHL Express was only approved then.                                                                                                                                                                                                                                                                                                                                                                                                                                                          | No remedial action required.              |
| <b><u>Expenditure items</u></b>       |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                           |
| Employee related costs                | (9)             | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                         |
| Remuneration of Directors             | (44)            | The board and audit committee members did not receive an annual increase in the 2021/22 financial year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -                                         |
| Contracted services                   | (8 517)         | 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.              |
| Other expenditure                     | (1 461)         | This saving is due to the timing of expenditure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | No remedial action required.              |
| <b><u>Cash flow items</u></b>         |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                           |
| Other revenue                         | 16 806          | The main reason for the positive variance is due to the entity hosting the British Irish Lions (BIL) Tour in July and August 2021, which generated unplanned revenue of R10 million. As a result of the uncertainty of the COVID-19 restriction levels at the time of budget approval, the entity followed a conservative approach and excluded the BIL tour revenue from the budget. The entity also managed to host other events which included the Cape Town Cycle Tour, Cape Town Marathon and LEAP training which were all confirmed after the finalisation of the budget and therefore not included in the budget. | No remedial action required.              |
| Transfers and Subsidies - Operational | (26 730)        | Sufficient income was generated to cover the operational expenditure in period 1, 2 and 4 resulting in the grant from the City not being required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | No remedial action required.              |
| Suppliers and employees               | 9 924           | 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.              |

**Table SF6 Entity Board member allowances & staff benefits**

| Summary of Employee and Board Member remuneration           | 2020/21             | Current Year 2021/22 |                 |               |               |              |                |                    |
|-------------------------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                             | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                          |                     |                      |                 |               |               |              |                |                    |
| <b>Remuneration</b>                                         |                     |                      |                 |               |               |              |                |                    |
| <b>Board Members of Entities</b>                            |                     |                      |                 |               |               |              |                |                    |
| Board Fees                                                  | 348                 | 460                  | 460             | 71            | 115           | (44)         | -38.18%        | 460                |
| <b>Sub Total - Board Members of Entities</b>                | <b>348</b>          | <b>460</b>           | <b>460</b>      | <b>71</b>     | <b>115</b>    | <b>(44)</b>  | <b>-38.18%</b> | <b>460</b>         |
| % increase                                                  |                     | 32.2%                |                 |               |               |              |                | 32.2%              |
| <b>Senior Managers of Entities</b>                          |                     |                      |                 |               |               |              |                |                    |
| Basic Salaries and Wages                                    | 1 390               | 1 409                | 1 409           | 460           | 470           | (9)          | -1.9%          | 1 409              |
| <b>Sub Total - Senior Managers of Entities</b>              | <b>1 390</b>        | <b>1 409</b>         | <b>1 409</b>    | <b>460</b>    | <b>470</b>    | <b>(9)</b>   | <b>-1.9%</b>   | <b>1 409</b>       |
| % increase                                                  |                     | 1.3%                 | 1.3%            |               |               |              |                | 1.3%               |
| <b>Other Staff of Entities</b>                              |                     |                      |                 |               |               |              |                |                    |
| Basic Salaries and Wages                                    | -                   | -                    | -               | -             | -             | -            | -              | -                  |
| <b>Sub Total - Other Staff of Entities</b>                  | <b>-</b>            | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |
| % increase                                                  |                     | -                    |                 |               |               |              |                | -                  |
| <b>Total Municipal Entities remuneration</b>                | <b>1 738</b>        | <b>1 869</b>         | <b>1 869</b>    | <b>532</b>    | <b>585</b>    | <b>(53)</b>  | <b>-9.1%</b>   | <b>1 869</b>       |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> | <b>-</b>            | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |

**Table SF8c Entity expenditure on repairs and maintenance by asset class**

| Description                                                         | 2020/21             | Current Year 2021/22 |                 |               |               |                |                |                    |
|---------------------------------------------------------------------|---------------------|----------------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
|                                                                     | Provisional Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                  |                     |                      |                 |               |               |                |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                     |                      |                 |               |               |                |                |                    |
| <b>Community Assets</b>                                             | <b>19 780</b>       | <b>28 360</b>        | <b>28 360</b>   | <b>5 449</b>  | <b>9 453</b>  | <b>(4 005)</b> | <b>-42.4%</b>  | <b>28 360</b>      |
| Sport and Recreation Facilities                                     | 19 780              | 28 360               | 28 360          | 5 449         | 9 453         | (4 005)        | -42.4%         | 28 360             |
| Outdoor Facilities                                                  | 19 780              | 28 360               | 28 360          | 5 449         | 9 453         | (4 005)        | -42.4%         | 28 360             |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>19 780</b>       | <b>28 360</b>        | <b>28 360</b>   | <b>5 449</b>  | <b>9 453</b>  | <b>(4 005)</b> | <b>-42.4%</b>  | <b>28 360</b>      |

**Table SF7 Entity monthly actuals & revised targets**

| Description                                    | Current Year 2021/22 |                |               |                 |                 |                 |                |                 |              |              |              |               | Medium Term Revenue and Expenditure Framework |                     |                        |
|------------------------------------------------|----------------------|----------------|---------------|-----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|--------------|---------------|-----------------------------------------------|---------------------|------------------------|
|                                                | July Outcome         | August Outcome | Sept. Outcome | October Outcome | November Budget | December Budget | January Budget | February Budget | March Budget | April Budget | May Budget   | June Budget   | Current Year 2021/22                          | Budget Year 2022/23 | Budget Year +1 2023/24 |
| <b>R thousands</b>                             |                      |                |               |                 |                 |                 |                |                 |              |              |              |               |                                               |                     |                        |
| <b>Cash Receipts By Source</b>                 |                      |                |               |                 |                 |                 |                |                 |              |              |              |               |                                               |                     |                        |
| Rental of facilities and equipment             | 3 815                | 6 306          | 1 056         | 1 786           | 112             | 112             | 4 092          | 4 092           | 4 092        | 4 092        | 4 092        | (6 677)       | 26 972                                        | 74 528              | 77 522                 |
| Interest earned - external investments         | –                    | –              | –             | 1               | –               | –               | –              | –               | –            | –            | –            | (1)           | –                                             | –                   | –                      |
| Transfers and Subsidies - Operational          | (1 592)              | (1 767)        | 6 200         | (537)           | 7 259           | 7 424           | 3 006          | 3 006           | 3 170        | 3 056        | 3 056        | 28 204        | 60 484                                        | 26 410              | 24 707                 |
| Other revenue                                  | 1 000                | 1 000          | 1 000         | 3 040           | 438             | 438             | 710            | 710             | 710          | 710          | 710          | 5 164         | 15 631                                        | 19 471              | 20 379                 |
| <b>Cash Receipts by Source</b>                 | <b>3 223</b>         | <b>5 539</b>   | <b>8 256</b>  | <b>4 289</b>    | <b>7 808</b>    | <b>7 973</b>    | <b>7 808</b>   | <b>7 808</b>    | <b>7 973</b> | <b>7 858</b> | <b>7 858</b> | <b>26 691</b> | <b>103 087</b>                                | <b>120 410</b>      | <b>122 608</b>         |
| <b>Total Cash Receipts by Source</b>           | <b>3 223</b>         | <b>5 539</b>   | <b>8 256</b>  | <b>4 289</b>    | <b>7 808</b>    | <b>7 973</b>    | <b>7 808</b>   | <b>7 808</b>    | <b>7 973</b> | <b>7 858</b> | <b>7 858</b> | <b>26 691</b> | <b>103 087</b>                                | <b>120 410</b>      | <b>122 608</b>         |
| <b>Cash Payments by Type</b>                   |                      |                |               |                 |                 |                 |                |                 |              |              |              |               |                                               |                     |                        |
| Employee related costs                         | 115                  | 115            | 115           | 115             | 117             | 117             | 117            | 117             | 117          | 117          | 117          | 126           | 1 409                                         | 1 465               | 1 523                  |
| Remuneration of councillors                    | –                    | –              | 71            | –               | –               | 115             | –              | –               | 115          | –            | –            | 159           | 460                                           | 479                 | 498                    |
| Contracted services                            | 2 632                | 4 504          | 5 043         | 3 112           | 5 981           | 6 031           | 5 981          | 5 981           | 6 031        | 5 981        | 5 981        | 14 548        | 71 808                                        | 87 234              | 87 944                 |
| Transfers and grants - other                   | –                    | –              | –             | –               | –               | –               | –              | –               | –            | –            | –            | 6 734         | 6 734                                         | 6 897               | 7 069                  |
| Other expenditure                              | 476                  | 920            | 3 026         | 1 062           | 1 710           | 1 710           | 1 710          | 1 710           | 1 710        | 1 760        | 1 760        | 3 114         | 20 667                                        | 22 325              | 23 564                 |
| <b>Cash Payments by Type</b>                   | <b>3 223</b>         | <b>5 539</b>   | <b>8 256</b>  | <b>4 289</b>    | <b>7 808</b>    | <b>7 973</b>    | <b>7 808</b>   | <b>7 808</b>    | <b>7 973</b> | <b>7 858</b> | <b>7 858</b> | <b>24 681</b> | <b>101 077</b>                                | <b>118 400</b>      | <b>120 598</b>         |
| <b>Total Cash Payments by Type</b>             | <b>3 223</b>         | <b>5 539</b>   | <b>8 256</b>  | <b>4 289</b>    | <b>7 808</b>    | <b>7 973</b>    | <b>7 808</b>   | <b>7 808</b>    | <b>7 973</b> | <b>7 858</b> | <b>7 858</b> | <b>24 681</b> | <b>101 077</b>                                | <b>118 400</b>      | <b>120 598</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>    | <b>(0)</b>           | <b>–</b>       | <b>–</b>      | <b>–</b>        | <b>(0)</b>      | <b>(0)</b>      | <b>(0)</b>     | <b>(0)</b>      | <b>(0)</b>   | <b>(0)</b>   | <b>(0)</b>   | <b>2 010</b>  | <b>2 010</b>                                  | <b>2 010</b>        | <b>2 010</b>           |
| 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                  |

## 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 **October 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: 2021.11.10 13:52:17  
+02'00'

Signature -----

Date -----

10 November 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 **October 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 10 November 2021

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature  Date 10 November 2021

### **Cape Town International Convention Centre**

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Cape Town 8001, South Africa  
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Email: [info@cticc.co.za](mailto:info@cticc.co.za)  
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DIRECTORS: DA Cloete (Chairperson), A Cilliers, S Myburgh-de Gois, JC Fraser,  
N Pangarker, SW Fourie, CK Zama, B Mdebuka, TT Motlhabane (CEO), W De Wet CA(SA).  
Cape Town International Convention Centre Company SOC Ltd (RF) (Convenco), Registration no. 1999/007837/30



we are a green conscious convention centre



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

Fairoza Parker

Chief Financial Officer



Lesley de Reuck

Accounting officer



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

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

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Proudly managed by Cape Town  
Stadium (RF) SOC Limited



CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

## **ANNEXURE B**

# **FINANCIAL MONITORING REPORT**

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**OCTOBER (2022 M04)**

CITY OF CAPE TOWN  
ACTUAL OPERATING EXPENDITURE PER VOTE

October FIN 2021/2022

| Expenditure                              | Budget<br>Annual | Budget<br>Charge IN<br>Annual | Budget<br>Charge OUT<br>Annual | Net<br>Budget<br>Annual | Budget<br>Y-t-D | Budget<br>Charge IN<br>Y-t-D | Budget<br>Charge OUT<br>Y-t-D | Net<br>Budget<br>Y-t-D | Actual<br>Y-t-D | Actual<br>Charge IN<br>Y-t-D | Actual<br>Charge OUT<br>Y-t-D | Net<br>Actual<br>Y-t-D | Variance<br>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           | 509 183 546     | 82 043 213                   | -3 799 941                    | 587 426 819            | 487 539 006     | 89 193 635                   | -3 594 340                    | 573 138 301            | -14 288 518     |
| Finance: CM & H                          | 2 796 826        | 5 690 685                     | -8 346 655                     | 140 856                 | 834 473         | 1 694 466                    | -2 530 504                    | -1 565                 | -114 564        | 1 740 768                    | -1 626 204                    | 0                      | 1 565           |
| HR Business Partner: CM & H              | 5 991 468        | 14 629 125                    | -20 319 315                    | 301 278                 | 1 903 138       | 4 359 598                    | -6 181 594                    | 81 142                 | 1 892 525       | 4 470 246                    | -6 362 771                    | 0                      | -81 143         |
| Library & Information Services           | 483 478 753      | 134 697 063                   | -7 399 575                     | 610 776 241             | 151 925 224     | 41 553 306                   | -2 377 249                    | 191 101 280            | 147 413 886     | 43 643 758                   | -2 410 500                    | 188 647 144            | -2 454 136      |
| Management: Community Services & Health  | 12 154 490       | 146 109 653                   | -157 637 540                   | 626 603                 | 2 550 443       | 44 538 919                   | -46 961 295                   | 128 067                | 2 009 385       | 45 868 910                   | -47 878 295                   | 0                      | -128 067        |
| Planning & Development & PMO             | 39 618 404       | 88 666 127                    | -114 750 380                   | 13 534 151              | 13 565 540      | 26 629 696                   | -34 765 264                   | 5 429 971              | 15 435 137      | 27 331 271                   | -37 308 263                   | 5 458 145              | 28 174          |
| Recreation & Parks                       | 1 663 347 324    | 1 703 417 698                 | -990 064 382                   | 2 376 700 640           | 456 595 415     | 483 643 916                  | -264 355 938                  | 675 883 392            | 411 858 512     | 410 191 226                  | -186 937 764                  | 635 111 974            | -40 771 418     |
| Social Development & ECD                 | 282 960 594      | 391 996 019                   | -196 073 944                   | 478 882 669             | 79 289 690      | 110 898 668                  | -51 305 207                   | 138 883 152            | 58 241 184      | 99 398 827                   | -35 935 038                   | 121 704 973            | -17 178 179     |
| Support Services: CM & H                 | 11 749 044       | 19 861 978                    | -31 207 379                    | 403 642                 | 3 811 171       | 6 043 953                    | -9 736 035                    | 119 089                | 4 274 182       | 5 999 097                    | -10 273 279                   | 0                      | -119 089        |
| Community Services & Health              | 4 213 592 890    | 2 768 438 161                 | -1 537 833 496                 | 5 444 197 556           | 1 219 658 641   | 801 405 735                  | -422 013 028                  | 1 599 051 348          | 1 128 549 254   | 727 837 738                  | -332 326 455                  | 1 524 060 537          | -74 990 811     |
| Communications                           | 64 218 706       | 33 546 829                    | -82 505 850                    | 15 259 686              | 20 128 645      | 9 128 682                    | -23 594 162                   | 5 663 164              | 20 941 416      | 9 194 178                    | -26 447 996                   | 3 687 597              | -1 975 567      |
| Corp Project Programme & Portfolio Mngmt | 156 300 113      | 18 009 138                    | -51 984 193                    | 122 325 058             | 30 020 011      | 5 111 904                    | -12 747 521                   | 22 384 393             | 20 909 805      | 5 344 328                    | -9 611 551                    | 16 642 581             | -5 741 812      |
| Customer Relations                       | 84 704 738       | 24 041 842                    | -103 679 675                   | 5 066 906               | 25 200 815      | 6 995 964                    | -29 481 495                   | 2 715 284              | 24 138 086      | 8 687 294                    | -32 655 911                   | 169 469                | -2 545 815      |
| Executive Committees & CS Operations     | 69 390 320       | 48 735 868                    | -108 762 278                   | 9 363 909               | 19 933 393      | 14 676 929                   | -32 158 930                   | 2 451 392              | 20 393 330      | 12 909 162                   | -34 953 499                   | -1 651 006             | -4 102 398      |
| Human Resources                          | 313 869 690      | 73 746 328                    | -308 679 011                   | 78 937 008              | 94 619 524      | 22 019 909                   | -95 030 823                   | 21 608 610             | 93 508 703      | 23 522 219                   | -100 787 627                  | 16 243 294             | -5 365 316      |
| Information & Knowledge Management       | 50 645 131       | 22 085 416                    | -58 343 681                    | 14 386 867              | 15 515 378      | 6 242 272                    | -17 532 125                   | 4 225 524              | 14 056 465      | 5 545 108                    | -16 325 891                   | 3 183 683              | -1 041 842      |
| Information Systems & Technology         | 1 095 624 547    | 594 797 239                   | -1 476 553 769                 | 213 868 017             | 314 961 936     | 169 908 660                  | -445 385 418                  | 39 485 178             | 341 583 161     | 156 821 799                  | -461 461 376                  | 36 943 584             | -2 541 594      |
| Legal Services                           | 162 332 201      | 102 650 276                   | -253 108 508                   | 11 873 969              | 53 907 660      | 25 408 396                   | -64 457 738                   | 14 858 318             | 51 434 403      | 34 712 507                   | -84 955 289                   | 1 191 620              | -13 666 698     |
| Management: Corporate Services           | 16 624 806       | 68 653 935                    | -92 563 153                    | -7 284 412              | 1 782 543       | 21 272 458                   | -23 967 909                   | -912 908               | 2 085 374       | 21 884 545                   | -23 969 919                   | 0                      | 912 908         |
| Organisational Effectiveness &Innovation | 46 498 224       | 15 482 139                    | -43 754 890                    | 18 225 472              | 13 193 734      | 4 136 003                    | -13 372 500                   | 3 957 237              | 10 753 787      | 4 204 587                    | -11 209 192                   | 3 749 182              | -208 055        |
| Organisational Performance Management    | 70 755 314       | 17 431 392                    | -70 370 880                    | 17 815 826              | 15 988 658      | 4 970 273                    | -17 205 744                   | 3 753 187              | 14 821 388      | 4 756 000                    | -16 185 765                   | 3 391 623              | -361 564        |
| Policy & Strategy                        | 47 686 202       | 16 089 853                    | -41 537 647                    | 22 238 408              | 15 403 533      | 4 429 200                    | -13 555 232                   | 6 277 501              | 12 748 609      | 4 598 548                    | -12 939 258                   | 4 407 898              | -1 869 602      |
| Resilience                               | 5 455 329        | 9 863 401                     | -15 044 007                    | 274 722                 | 1 660 943       | 2 560 146                    | -4 166 102                    | 54 988                 | 1 781 675       | 2 591 207                    | -4 372 883                    | 0                      | -54 988         |
| Corporate Services                       | 2 184 105 322    | 1 045 133 655                 | -2 706 887 542                 | 522 351 435             | 622 316 774     | 296 860 794                  | -792 655 699                  | 126 521 869            | 629 156 202     | 294 679 481                  | -835 876 156                  | 87 959 526             | -38 562 343     |
| Enterprise & Investment                  | 235 280 837      | 41 813 716                    | -37 852 416                    | 239 242 137             | 104 471 192     | 12 690 424                   | -12 055 130                   | 105 106 486            | 92 323 279      | 10 256 018                   | -9 633 942                    | 92 945 355             | -12 161 131     |
| Facilities Management                    | 456 757 657      | 570 717 924                   | -692 507 641                   | 334 967 940             | 126 269 746     | 178 041 770                  | -218 599 793                  | 85 711 723             | 115 881 422     | 164 212 490                  | -206 694 753                  | 73 399 159             | -12 312 564     |
| Finance: EO & AM                         | 4 996 505        | 16 647 379                    | -21 391 776                    | 252 107                 | 1 627 784       | 5 244 225                    | -6 789 859                    | 82 150                 | 1 550 982       | 3 760 848                    | -5 311 830                    | 0                      | -82 150         |
| Fleet Management                         | 308 559 741      | 143 338 080                   | -569 662 563                   | -117 764 742            | 80 306 114      | 46 080 147                   | -188 797 312                  | -62 411 051            | 118 794 700     | 40 838 137                   | -211 055 078                  | -51 422 241            | 10 988 810      |
| HR Business Partner: EO & AM             | 4 920 173        | 16 699 327                    | -21 365 525                    | 253 975                 | 1 650 555       | 5 264 535                    | -6 829 907                    | 85 183                 | 868 342         | 3 762 462                    | -4 630 804                    | 0                      | -85 183         |
| Mgmt:Economic Opportunities & Asset Mngt | 77 497 078       | 75 813 536                    | -112 186 154                   | 41 124 460              | 16 553 405      | 23 568 650                   | -35 395 157                   | 4 726 898              | 976 021         | 23 847 226                   | -24 823 246                   | 0                      | -4 726 898      |
| Project Management Office: EO & AM       | 4 506 455        | 559 181                       | -4 839 239                     | 226 397                 | 1 464 908       | 168 792                      | -1 560 096                    | 73 604                 | 1 232 905       | 191 893                      | -1 424 798                    | 0                      | -73 604         |
| Property Management                      | 230 000 886      | 103 809 602                   | -10 829 015                    | 322 981 473             | 55 214 732      | 29 331 066                   | -3 427 003                    | 81 118 794             | 50 612 559      | 36 205 213                   | -3 673 354                    | 83 144 418             | 2 025 624       |
| Strategic Assets                         | 85 903 005       | 57 568 665                    | -24 896 524                    | 118 575 145             | 15 994 846      | 17 866 568                   | -7 432 385                    | 26 429 029             | 18 982 368      | 15 348 152                   | -5 994 571                    | 28 335 949             | 1 906 920       |
| Support Services: EO & AM                | 5 902 588        | 16 613 928                    | -22 218 932                    | 297 584                 | 1 936 796       | 5 233 438                    | -7 072 599                    | 97 634                 | 1 721 945       | 3 748 238                    | -5 470 183                    | 0                      | -97 634         |
| Economic Opportunities & Asset Managemnt | 1 414 324 923    | 1 043 581 339                 | -1 517 749 784                 | 940 156 477             | 405 490 077     | 323 489 615                  | -487 959 241                  | 241 020 450            | 402 944 524     | 302 170 676                  | -478 712 560                  | 226 402 639            | -14 617 811     |
| Electricity Generation & Distribution    | 14 227 415 273   | 3 836 639 859                 | -1 227 791 061                 | 16 836 264 072          | 4 468 826 996   | 1 341 095 533                | -473 544 570                  | 5 336 377 960          | 4 563 365 657   | 1 354 989 746                | -492 905 180                  | 5 425 450 222          | 89 072 262      |
| Management: Energy & Climate Change      | 5 782 450        | 59 278 412                    | -64 769 519                    | 291 343                 | 1 871 970       | 18 520 549                   | -20 298 180                   | 94 339                 | 1 464 815       | 18 732 465                   | -20 197 280                   | 0                      | -94 339         |
| Sustainable Energy Markets               | 54 014 714       | 51 972 799                    | -1 069 576                     | 104 917 937             | 15 850 604      | 16 365 017                   | -322 965                      | 31 892 656             | 14 292 818      | 15 436 569                   | -1 036 047                    | 28 693 340             | -3 199 316      |
| Energy & Climate Change                  | 14 287 212 438   | 3 947 891 070                 | -1 293 630 156                 | 16 941 473 352          | 4 486 549 570   | 1 375 981 099                | -494 165 715                  | 5 368 364 955          | 4 579 123 289   | 1 389 158 780                | -514 138 507                  | 5 454 143 563          | 85 778 608      |
| Budgets                                  | 908 229 256      | 3 347 997 898                 | -65 533 063                    | 4 190 694 091           | 294 661 401     | 1 110 243 263                | -20 373 234                   | 1 384 531 430          | 299 698 280     | 1 110 169 336                | -19 022 868                   | 1 390 844 747          | 6 313 317       |
| Cape Town Stadium                        | 114 168 746      | 15 790 780                    | 0                              | 129 959 525             | 21 112 081      | 5 009 306                    | 0                             | 26 121 387             | 27 635 650      | 5 103 564                    | 0                             | 32 739 214             | 6 617 827       |
| Expenditure                              | 49 156 655       | 27 586 061                    | -74 135 331                    | 2 607 385               | 15 237 942      | 8 566 608                    | -23 425 206                   | 379 345                | 15 176 727      | 8 774 479                    | -23 951 209                   | -4                     | -379 348        |
| Finance: Finance                         | 4 534 309        | 5 328 986                     | -9 634 237                     | 229 057                 | 1 424 000       | 1 643 778                    | -2 995 797                    | 71 981                 | 1 402 143       | 1 639 561                    | -3 041 705                    | 0                      | -71 981         |
| Grant Funding                            | 26 529 847       | 35 414 348                    | -32 280 582                    | 29 663 612              | 8 368 288       | 11 064 550                   | -10 141 384                   | 9 291 454              | 8 131 832       | 11 998 443                   | -10 838 702                   | 9 291 573              | 120             |
| HR Business Partner: Finance             | 6 682 774        | 6 044 339                     | -8 207 225                     | 4 519 888               | 2 091 155       | 1 860 119                    | -2 517 104                    | 1 434 170              | 1 414 271       | 1 877 323                    | -2 557 570                    | 734 024                | -700 146        |
| Management: Finance                      | 6 554 163        | 66 400 542                    | -72 644 428                    | 310 276                 | 1 624 973       | 20 717 285                   | -22 489 288                   | -147 030               | 1 207 518       | 20 953 594                   | -22 161 112                   | 0                      | 147 030         |
| Revenue                                  | 589 535 604      | 429 726 940                   | -853 027 800                   | 166 234 745             | 172 109 325     | 128 125 784                  | -252 728 831                  | 47 506 278             | 168 000 063     | 135 917 998                  | -260 653 467                  | 43 264 595             | -4 241 684      |
| Supply Chain Management                  | 201 944 009      | 166 332 520                   | -361 130 433                   | 7 146 096               | 61 738 895      | 50 615 119                   | -111 819 334                  | 534 680                | 52 288 466      | 43 491 960                   | -95 692 454                   | 87 972                 | -446 708        |
| Support Services: Finance                | 2 131 720        | 5 988 507                     | -7 941 103                     | 179 125                 | 671 687         | 1 882 031                    | -2 495 981                    | 57 737                 | 625 309         | 1 874 605                    | -2 499 913                    | 0                      | -57 737         |
| Treasury Services                        | 1 229 108 807    | 48 505 029                    | -120 209 802                   | 1 157 404 034           | 432 493 868     | 15 441 145                   | -36 320 176                   | 411 614 837            | 176 459 309     | 16 620 802                   | -35 351 884                   | 157 728 226            | -253 886 611    |
| Valuations                               | 125 434 553      | 20 316 506                    | -139 269 640                   | 6 481 419               | 39 708 555      | 37 647 673                   | -41 675 338                   | 4 380 890              | 38 437 739      | 6 675 605                    | -45 107 268                   | 6 076                  | -4 374 814      |
| Finance                                  | 3 264 010 443    | 4 175 432 455                 | -1 744 013 644                 | 5 695 429 254           | 1 051 242 171   | 1 361 516 661                | -526 981 674                  | 1 885 777 158          | 790 477 307     | 1 365 097 269                | -520 878 153                  | 1 634 696 422          | -251 080 736    |
| Finance: HS                              | 16 220 402       | 2 290 157                     | -17 656 813                    | 853 746                 | 5 166 512       | 722 600                      | -5 626 451                    | 262 662                | 4 823 773       | 770 851                      | -5 594 624                    | 0                      | -262 662        |
| Housing Development                      | 814 746 004      | 87 442 494                    | 0                              | 902 188 498             | 169 474 151     | 26 981 184                   | 0                             | 196 455 336            | 224 201 399     | 27 261 150                   | 0                             | 251 462 549            | 55 007 213      |
| HR Business Partner: HS                  | 14 006 597       | 1 326 669                     | -14 628 797                    | 704 469                 | 4 563 406       | 408 458                      | -4 749 794                    | 222 070                | 2 164 114       | 456 638                      | -2 620 752                    | 0                      | -222 070        |
| Human Settlements Planning               | 248 433 480      | 75 119 794                    | 0                              | 323 553 274             | 74 777 455      | 23 521 197                   | 0                             | 98 298 652             | 80 824 676      | 23 017 655                   | 0                             | 103 842 331            | 5 543 680       |
| Informal Settlements                     | 484 977 630      | 154 287 767                   | -65 887 644                    | 573 377 753             | 63 240 454      | 47 518 514                   | -20 311 531                   | 90 447 436             | 82 833 250      | 46 488 180                   | -18 592 888                   | 110 728 542            | 20 281 106      |
| Management: Human Settlements            | 9 305 677        | 80 646 106                    | -89 485 277                    | 466 506                 | 2 285 284       | 25 023 443                   | -27 063 141                   | 245 586                | 2 716 648       | 25 194 176                   | -27 910 825                   | 0                      | -245 586        |
| Project Management Office: HS            | 7 832 890        | 1 102 811                     | -8 541 671                     | 394 030                 | 2 536 720       | 340 816                      | -2 755 074                    | 122 462                | 2 519 954       | 373 870                      | -2 893 824                    | 0                      | -122 462        |
| Public                                   |                  |                               |                                |                         |                 |                              |                               |                        |                 |                              |                               |                        |                 |

CITY OF CAPE TOWN  
ACTUAL OPERATING EXPENDITURE PER VOTE

October FIN 2021/2022

| Expenditure                              | Budget<br>Annual | Budget<br>Charge IN<br>Annual | Budget<br>Charge OUT<br>Annual | Net<br>Budget<br>Annual | Budget<br>Y-t-D | Budget<br>Charge IN<br>Y-t-D | Budget<br>Charge OUT<br>Y-t-D | Net<br>Budget<br>Y-t-D | Actual<br>Y-t-D | Actual<br>Charge IN<br>Y-t-D | Actual<br>Charge OUT<br>Y-t-D | Net<br>Actual<br>Y-t-D | Variance<br>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                 | 4 424 960       | 413 173                      | -4 611 390                    | 226 742                | 4 436 883       | 468 024                      | -4 904 907                    | 0                      | -226 742        |
| Management: City Manager                 | 26 851 992       | 45 589 638                    | -71 028 953                    | 1 412 676               | 19 056 747      | 14 390 240                   | -32 472 589                   | 974 398                | 18 150 706      | 13 864 648                   | -32 015 355                   | 0                      | -974 398        |
| Office of the Mayor                      | 146 777 978      | 63 072 800                    | -181 260 345                   | 28 590 433              | 51 955 906      | 20 342 028                   | -58 949 619                   | 13 348 316             | 66 358 104      | 18 742 004                   | -70 875 419                   | 14 224 689             | 876 373         |
| Probity                                  | 132 905 922      | 36 030 720                    | -161 966 059                   | 6 970 583               | 42 478 175      | 11 099 875                   | -51 340 259                   | 2 237 791              | 40 010 555      | 11 940 985                   | -51 950 713                   | 826                    | -2 236 965      |
| Office of the City Manager               | 320 444 493      | 146 031 968                   | -428 790 856                   | 37 685 604              | 117 915 788     | 46 245 317                   | -147 373 858                  | 16 787 247             | 128 956 248     | 45 015 660                   | -159 746 393                  | 14 225 515             | -2 561 732      |
| Disaster Management Risk Centre          | 76 801 789       | 75 599 582                    | -193 365                       | 152 208 006             | 21 837 842      | 23 777 382                   | -10 695                       | 45 604 529             | 25 550 403      | 20 750 770                   | -16 701                       | 46 284 472             | 679 943         |
| Events                                   | 108 040 890      | 53 696 230                    | -4 143 988                     | 157 593 132             | 29 426 774      | 16 702 492                   | -820 582                      | 45 308 684             | 28 422 611      | 12 656 750                   | -1 006 294                    | 40 073 068             | -5 235 616      |
| Finance: S&S                             | 9 512 579        | 865 169                       | -9 899 017                     | 478 731                 | 3 019 425       | 263 109                      | -3 201 063                    | 81 472                 | 1 602 452       | 293 345                      | -1 895 797                    | 0                      | -81 472         |
| Fire Services                            | 712 813 189      | 424 543 331                   | -110 012 342                   | 1 027 344 178           | 204 328 869     | 134 569 674                  | -34 881 123                   | 304 017 419            | 204 479 212     | 126 683 593                  | -31 794 273                   | 299 368 532            | -4 648 888      |
| HR Business Partner: S&S                 | 5 310 313        | 615 357                       | -5 658 194                     | 267 477                 | 1 760 811       | 187 163                      | -1 859 712                    | 88 261                 | 1 203 342       | 210 327                      | -1 413 669                    | 0                      | -88 261         |
| Operational Coordination                 | 2 964 958 375    | 510 527 878                   | -24 814 864                    | 3 450 671 389           | 725 860 535     | 157 824 612                  | -8 433 871                    | 875 251 276            | 735 085 197     | 165 263 015                  | -9 177 827                    | 891 170 385            | 15 919 108      |
| Management: Safety & Security            | 113 783 679      | 138 021 164                   | -246 651 280                   | 5 153 564               | 16 326 235      | 42 564 037                   | -76 989 628                   | -18 099 356            | 865 618         | 43 110 846                   | -52 882 313                   | -8 905 849             | 9 193 507       |
| Metropolitan Police Services             | 504 663 307      | 196 350 790                   | -12 867 417                    | 688 146 679             | 151 132 297     | 62 987 700                   | -5 772 331                    | 208 347 666            | 149 249 234     | 61 426 950                   | -5 040 039                    | 205 636 146            | -2 711 520      |
| Project Management Office: S&S           | 194 780          | 426 061                       | 0                              | 620 840                 | 64 927          | 129 103                      | 0                             | 194 030                | 920 162         | 137 846                      | 0                             | 1 058 009              | 863 979         |
| Public Emergency Communications Centre   | 46 470 242       | 53 870 570                    | -97 909 132                    | 2 431 680               | 14 821 227      | 16 807 028                   | -31 036 699                   | 591 556                | 15 333 812      | 12 695 847                   | -28 029 659                   | 0                      | -591 556        |
| Support Services: S&S                    | 19 402 929       | 3 980 908                     | -21 479 387                    | 1 904 450               | 5 879 476       | 1 220 883                    | -6 412 450                    | 687 908                | 6 006 989       | 1 271 109                    | -7 138 197                    | 139 901                | -548 008        |
| Safety & Security                        | 4 561 952 072    | 1 458 497 039                 | -533 628 986                   | 5 486 820 126           | 1 174 458 417   | 457 033 184                  | -169 418 155                  | 1 462 073 446          | 1 168 719 034   | 444 500 398                  | -138 394 770                  | 1 474 824 662          | 12 751 216      |
| Development Management                   | 314 990 111      | 87 241 955                    | 0                              | 402 232 065             | 98 090 495      | 27 351 185                   | 0                             | 125 441 679            | 96 216 360      | 26 109 734                   | 0                             | 122 326 094            | -3 115 585      |
| Environmental Management                 | 330 711 660      | 106 454 436                   | -474 614                       | 436 691 483             | 94 217 282      | 33 664 627                   | -194 030                      | 127 687 879            | 84 545 974      | 31 379 880                   | -28 936                       | 115 896 917            | -11 790 961     |
| Finance: SP & E                          | 24 379 856       | 2 296 169                     | -25 439 942                    | 1 236 082               | 6 797 295       | 714 856                      | -7 193 968                    | 318 183                | 3 391 739       | 683 255                      | -4 074 994                    | 0                      | -318 183        |
| HR Business Partner: SP & E              | 5 650 864        | 879 027                       | -6 245 916                     | 283 975                 | 1 856 980       | 273 304                      | -2 036 958                    | 93 326                 | 841 921         | 296 546                      | -1 138 467                    | 0                      | -93 326         |
| Managmnt: Spatial Planning & Environment | 6 818 492        | 70 823 603                    | -77 536 359                    | 105 737                 | 2 085 736       | 22 132 385                   | -24 363 342                   | -145 221               | 796 493         | 22 064 723                   | -22 861 216                   | 0                      | 145 221         |
| Project Management Office: SP & E        | 4 632 353        | 971 909                       | -5 371 275                     | 232 987                 | 1 521 093       | 302 705                      | -1 729 280                    | 94 517                 | 741 169         | 321 474                      | -1 062 643                    | 0                      | -94 517         |
| Support Services: SP & E                 | 5 117 865        | 980 199                       | -5 841 164                     | 256 900                 | 1 671 319       | 306 212                      | -1 895 640                    | 81 891                 | 1 010 570       | 309 149                      | -1 319 719                    | 0                      | -81 891         |
| Urban Catalytic Investment               | 97 423 555       | 31 941 572                    | 0                              | 129 365 127             | 16 813 595      | 9 863 304                    | 0                             | 26 676 899             | 16 465 754      | 8 381 079                    | 0                             | 24 846 832             | -1 830 067      |
| Urban Planning & Design                  | 79 016 245       | 43 318 867                    | 0                              | 122 335 112             | 22 911 367      | 13 498 581                   | 0                             | 36 409 947             | 24 017 745      | 12 072 263                   | 0                             | 36 090 009             | -319 939        |
| Spatial Planning & Environment           | 868 741 002      | 344 907 736                   | -120 909 270                   | 1 092 739 468           | 245 965 160     | 108 107 158                  | -37 413 218                   | 316 659 100            | 228 027 725     | 101 618 103                  | -30 485 976                   | 299 159 852            | -17 499 248     |
| Finance: Transport                       | 26 331 578       | 2 360 492                     | -14 109 664                    | 14 582 406              | 6 646 201       | 722 124                      | -3 559 705                    | 3 808 621              | 6 925 582       | 770 080                      | -5 437 171                    | 2 258 491              | -1 550 130      |
| Infrastructure Implementation            | 1 734 981 788    | 101 110 528                   | -91 665 144                    | 1 744 427 173           | 103 724 763     | 32 585 830                   | -30 107 127                   | 106 203 466            | 64 412 736      | 31 441 541                   | -30 146 217                   | 65 708 060             | -40 495 406     |
| Management: Transport                    | 45 488 529       | 109 064 533                   | -152 265 466                   | 2 287 595               | 6 256 142       | 33 449 894                   | -41 499 107                   | -1 793 070             | 3 407 737       | 34 271 555                   | -37 679 291                   | 0                      | 1 793 070       |
| Network Management                       | 186 017 172      | 74 368 841                    | 0                              | 260 386 013             | 43 951 180      | 22 148 032                   | 0                             | 66 099 212             | 43 797 531      | 22 580 965                   | 0                             | 66 378 496             | 279 284         |
| Public Transport                         | 1 248 591 085    | 180 120 006                   | -89 680 073                    | 1 339 031 018           | 256 099 777     | 42 107 363                   | -14 986 034                   | 283 221 107            | 256 659 603     | 47 516 553                   | -18 616 686                   | 285 559 470            | 2 338 363       |
| Public Transport Regulations             | 51 140 996       | 47 245 312                    | 0                              | 98 386 308              | 8 209 899       | 13 421 891                   | 0                             | 21 631 790             | 3 623 164       | 13 068 856                   | 0                             | 16 692 020             | -4 939 771      |
| Roads Infrastructure & Management        | 1 387 309 745    | 292 796 986                   | 0                              | 1 680 106 731           | 309 623 484     | 92 282 456                   | 0                             | 401 905 941            | 335 055 546     | 90 993 737                   | 0                             | 426 049 283            | 24 143 343      |
| Shared Services                          | 169 616 121      | 73 585 252                    | -95 004 562                    | 148 196 810             | 54 962 998      | 21 871 153                   | -27 947 577                   | 48 886 574             | 48 801 980      | 20 842 111                   | -25 318 356                   | 44 325 735             | -4 560 839      |
| Transport Planning                       | 132 500 881      | 52 933 788                    | -20 501 440                    | 164 933 230             | 30 112 591      | 15 173 770                   | -6 463 681                    | 38 822 680             | 27 475 336      | 14 988 093                   | -7 843 641                    | 34 619 788             | -4 202 892      |
| Transport                                | 4 981 977 895    | 933 585 737                   | -463 226 349                   | 5 452 337 284           | 819 587 037     | 273 762 515                  | -124 563 231                  | 968 786 321            | 790 159 215     | 276 473 491                  | -125 041 363                  | 941 591 343            | -27 194 978     |
| Area Central                             | 73 554 168       | 72 398 377                    | -121 461 289                   | 24 491 256              | 16 012 632      | 20 290 065                   | -29 448 691                   | 6 854 006              | 16 580 869      | 21 114 059                   | -32 309 145                   | 5 385 783              | -1 468 223      |
| Area East                                | 59 793 838       | 59 504 483                    | -99 179 510                    | 20 118 811              | 13 173 092      | 17 757 838                   | -24 891 170                   | 6 039 760              | 14 044 418      | 17 690 449                   | -26 430 642                   | 5 304 224              | -735 535        |
| Area North                               | 56 923 080       | 62 876 964                    | -95 014 621                    | 24 785 422              | 14 424 280      | 18 828 869                   | -25 251 052                   | 8 002 097              | 14 438 606      | 19 365 978                   | -28 213 608                   | 5 590 976              | -2 411 120      |
| Area South                               | 60 925 913       | 59 922 120                    | -96 193 146                    | 24 654 886              | 14 855 816      | 18 372 782                   | -31 013 282                   | 2 215 316              | 15 192 520      | 18 888 597                   | -27 078 107                   | 7 003 010              | 4 787 694       |
| City Improvement Districts               | 301 921 467      | 1 579 415                     | 0                              | 303 500 883             | 100 629 434     | 542 566                      | 0                             | 101 172 000            | 100 272 388     | 511 876                      | 0                             | 100 784 264            | -387 736        |
| Councillor Support                       | 274 362 341      | 373 020 931                   | -602 571 099                   | 44 812 172              | 84 853 412      | 120 406 037                  | -194 927 263                  | 10 332 186             | 82 286 021      | 121 372 551                  | -194 557 766                  | 9 100 805              | -1 231 381      |
| EPWP & CDW                               | 59 347 162       | 20 298 089                    | 0                              | 79 645 252              | 12 992 698      | 6 211 954                    | 0                             | 19 204 652             | 20 120 252      | 6 826 348                    | 0                             | 26 946 599             | 7 741 948       |
| Finance: UM                              | 7 034 473        | 1 433 597                     | -8 112 816                     | 355 254                 | 2 204 357       | 506 085                      | -2 643 032                    | 67 410                 | 2 167 302       | 467 827                      | -2 635 129                    | 0                      | -67 410         |
| HR Business Partner: UM                  | 4 923 626        | 757 845                       | -5 433 486                     | 247 985                 | 126 301         | 239 263                      | -2 331 013                    | -1 965 449             | 1 280 985       | 259 325                      | -1 540 310                    | 0                      | 1 965 449       |
| Management: Urban Management             | 11 038 558       | 67 451 697                    | -81 734 572                    | -3 244 317              | 6 596 800       | 21 071 923                   | -23 688 604                   | 3 980 119              | 5 918 305       | 21 197 738                   | -26 952 195                   | 163 848                | -3 816 271      |
| MURP Area Central                        | 3 318 426        | 3 315 473                     | 0                              | 6 633 899               | 1 093 935       | 1 049 298                    | 0                             | 2 143 232              | 1 101 115       | 1 079 415                    | 0                             | 2 180 530              | 37 297          |
| MURP Area East                           | 2 623 436        | 3 442 807                     | 0                              | 6 066 242               | 857 497         | 1 108 220                    | 0                             | 1 965 717              | 956 052         | 1 110 945                    | 0                             | 2 066 996              | 101 279         |
| MURP Area North                          | 3 350 146        | 3 351 163                     | 0                              | 6 701 309               | 1 058 813       | 1 057 980                    | 0                             | 2 116 792              | 1 061 592       | 1 091 253                    | 0                             | 2 152 845              | 36 053          |
| MURP Area South                          | 3 716 600        | 3 292 843                     | 0                              | 7 009 442               | 1 158 596       | 1 041 730                    | 0                             | 2 200 325              | 1 146 472       | 1 073 936                    | 0                             | 2 220 408              | 20 083          |
| MURP Technical Support                   | 77 463 958       | 22 691 889                    | 0                              | 100 155 848             | 10 803 430      | 6 970 821                    | 0                             | 17 774 251             | 11 730 897      | 6 956 919                    | 0                             | 18 687 816             | 913 565         |
| Project Management Office: UM            | 7 704 753        | 1 149 114                     | -8 464 904                     | 388 963                 | 2 474 510       | 359 736                      | -2 732 679                    | 101 567                | 2 455 273       | 389 073                      | -2 844 346                    | 0                      | -101 567        |
| Public Participation                     | 40 384 647       | 18 008 565                    | -56 891 883                    | 1 501 329               | 6 863 966       | 5 364 969                    | -17 899 545                   | -5 670 609             | 7 661 096       | 6 179 069                    | -13 840 165                   | 0                      | 5 670 609       |
| Support Services: UM                     | 25 899 314       | 10 254 034                    | -16 767 886                    | 19 385 462              | 7 842 925       | 3 359 409                    | -5 154 793                    | 6 047 541              | 7 219 106       | 3 627 037                    | -5 234 858                    | 5 611 284              | -436 256        |
| Urban Management                         | 1 074 285 905    | 784 749 404                   | -1 191 825 212                 | 667 210 098             | 298 022 494     | 244 539 543                  | -359 981 124                  | 182 580 913            | 305 633 266     | 249 202 396                  | -361 636 272                  | 193 199 390            | 10 618 477      |
| Finance: W & W                           | 845 681          | 9 645 428                     | -10 448 329                    | 42 781                  | 282 087         | 2 998 669                    | -3 266 487                    | 14 270                 | 452 495         | 2 904 792                    | -3 357 287                    | 0                      | -14 270         |
| Management: Water & Waste                | 9 185 531        | 65 509 210                    | -74 218 813                    | 475 928                 | 2 910 664       | 20 353 480                   | -23 113 137                   | 151 008                | 1 456 463       | 20 810 451                   | -22 266 914                   | 0                      | -151 008        |
| Project Monitoring Unit: W & W           | 3 695 391        | 10 159 526                    | -12 263 918                    | 1 590 999               | 1 174 510       | 3 165 480                    | -3 812 522                    | 527 469                | 934             | 3 053 795                    | -3 054 730                    | 0                      | -527 469        |
| Solid Waste Management                   | 3 090 686 353    | 1 795 560 722                 | -777 729 721                   | 4 108 517 353           | 959 341 599     | 582 229 320                  | -253 329 298                  | 1 288 241 621          | 872 457 621     | 549 759 220                  | -228 375 317                  | 1 193 841 524          | -94 400 096     |
| Support Services: W & W                  | 14 610 248       | 10 304 641                    | -24 170 325                    | 744 565                 | 4 704 032       | 3 202 032                    | -7 666 347                    | 239 718                | 4 677 490       | 3 156 344                    | -7 833 834                    | 0                      | -239 718        |
| Water & Sanitation Services              | 8 365 460 519    | 6 776 618 698                 | -2 254 541 032                 | 12 887 538 185          | 2 426 830 677   | 2 055 895 524                | -703 351 206                  | 3 779 374 994          |                 |                              |                               |                        |                 |