CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

**REPORT TO: EXECUTIVE MAYOR**
**FINANCE**

## 1. ITEM NUMBER

## 2. SUBJECT

**FINANCIAL MONITORING REPORT: AUGUST 2019** (J2797)

**ONDERWERP**
**FINANSIËLE MONITERINGSVERSLAG: AUGUSTUS 2019**

**ISIHLOKO**
**INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYETHUPHA 2019**

## 3. DELEGATED AUTHORITY

In terms of delegation

This report is FOR NOTING BY

☑ **Committee name** : Finance

☐ The Executive Mayor together with the Mayoral Committee (MAYCO)

☐ Council

☑ **The Executive Mayor**

## 4. DISCUSSION

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

**The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 31 August 2019.**

4.1. Financial Implications ☑ None ☐ Opex ☐ Capex

☐ Capex: New Projects

☐ Capex: Existing projects requiring additional funding

☐ Capex: Existing projects with no additional funding requirements

4.2. Legal Compliance ☑

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

4.3. Staff Implications ☐ Yes ☑ No

4.4. Risk Implications ☐ Yes ☑ No

## 5. RECOMMENDATIONS

a) It is recommended that the Financial Monitoring Report for the period ending 31 August 2019 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 on a monthly basis to ensure sufficient provision in the event of a shortfall in post-retirement medical aid provision, leave provision or other staff benefits, which are dependent on actuarial valuations and need to be topped up as such at year end.

**AANBEVELING**

a) Daar van die Finansiële Moniteringsverslag vir die tydperk wat op 31 Augustus 2019 ten einde geloop het, kennis geneem word en verwys word na die burgemeesterskomiteelede en die EMT vir remediërende optrede waar nodig.

b) Daar kennis geneem word dat enige besparing op die verskeie bestedingsitems op ’n maandelikse grondslag opsygesit sal word om voldoende voorsiening te verseker in die geval van ’n tekort in voorsiening vir mediese hulp na aftrede, verlofvoorsiening of ander personeelvoordele, wat van aktuariële waardasies afhang en as sodanig teen die einde van die jaar aangevul moet word.

**ISINDULULO**

a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 eyeThupha 2019 ize idluliselwe kuMalungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.

b) Kufuneka kuqatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luzakubekelwa ecaleni rhoqo ngenyanga ukuze kuqinisekiswe ngobonelelo olwaneleyo xa kuthe kwenzeka intsilelo kwizibonelelo zonyango zabo badla umhlala-phantsi, ezekhefu okanye nezinye izibonelelo zoncedo zabasebenzi, apho kuxhomekeke kwezoqingqo-maxabiso ngokusemngciphekweni nemfuneko yokuba zongezwe njengoko zinjalo, ekupheleni konyaka.

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**ANNEXURES**

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

**FOR FURTHER DETAILS CONTACT**

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

## CHIEF FINANCIAL OFFICER

NAME KEVIN JACOBY

COMMENT:

DATE

SIGNATURE

## LEGAL COMPLIANCE

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

☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE

## EXECUTIVE MAYOR

☐ SUPPORTED

☐ NOT SUPPORTED

NAME ALD. DAN PLATO

COMMENT:

DATE

SIGNATURE

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

**ANNEXURE A**

# FINANCIAL MONITORING REPORT

# AUGUST 2019 (2020 M02)

EXECUTIVE SUMMARY: CITY OF CAPE TOWN

## BACKGROUND

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

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

## FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 AUGUST 2019 (COMPARATIVE STATEMENT REPORT)

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

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

**KEY DATA: CITY OF CAPE TOWN (PAGE 4 - 23)**

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

**IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 24 – 30)**

- **Table C1 (Page 24)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 25)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 26)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 27)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 28)** 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 29)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 30)** indicates the cash flow position and cash/cash equivalents.

**IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 31– 67)**

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

**IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 69 – 75)**

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 76 – 86)**

The Cape Town International Convention Centre's financial particulars are provided in the prescribed MBRR tables.

**IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN STADIUM (CTS) (PAGE 87 – 94)**

The Cape Town Stadium's financial particulars are provided in the prescribed MBRR tables.

## *KEY DATA: CITY OF CAPE TOWN*

The ‘2018/19 Audited Outcome’ columns in the ensuing tables have been populated with pre-audited figures.

### Operating Budget

| Operating Budget | Adjusted Budget 2019/20 | YearTD budget 2019/20 | YearTD actual 2019/20 | YTD variance | Full Year Forecast |
|---|---|---|---|---|---|
| Total Revenue[1] (R'Thousands) | 41 038 608 | 7 883 341 | 8 170 618 | 287 277 | 40 644 830 |
| Total Expenditure[1] (R'Thousands) | 41 896 275 | 5 666 417 | 5 191 903 | (474 514) | 40 605 425 |
| **Surplus/(Deficit)** | **(857 667)** | **2 216 924** | **2 978 715** | **761 791** | **39 405** |
| [1](excl. capital transfers and contributions) | | | | | |

### Capital Budget

| Capital Budget | Adjusted Budget 2019/20 | YearTD budget 2019/20 | YearTD actual 2019/20 | YTD variance | Full Year Forecast |
|---|---|---|---|---|---|
| Total Capital Expenditure (R'Thousands) | 8 784 724 | 361 946 | 290 206 | (71 740) | 7 501 544 |

### Financial position

| Working Capital | Pre-Audited Outcomes 2018/19 | Original Budget 2019/20 | Adjusted budget 2019/20 | YearTD actual |
|---|---|---|---|---|
| **Cost coverage ratio[3]** | | | | |
| 1. Actual cash and cash equivalents at period end (Cash available plus short term investments)/Monthly operating Expenditure | 4,33:1 | - | - | 4,00:1 |
| 2. Cash and investments at period end less restricted cash/Monthly operating Expenditure | 3,85:1 | - | - | 2,00:1 |
| **Liquidity** | | | | |
| Current Ratio (Current assets/current liabilities)[4] | 2.04 | 1.44 | 1.82 | 3.16 |
| **Borrowing** | | | | |
| Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)[5] | 1.3% | 2.8% | 2.8% | 3.4% |
| Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants)[6] | 7.3% | 17.8% | 16.7% | 14.6% |
| **Financial Position (R'Thousands)[7]** | | | | |
| Total Assets | 70 953 565 | 76 535 561 | 74 496 454 | 70 481 512 |
| Total Liabilities | 22 262 316 | 27 768 659 | 23 401 711 | 18 753 673 |
| **Cash Flow (R'Thousands)** | | | | |
| Cash/cash equivalents at month/year end | 8 419 275 | 4 985 877 | 5 656 001 | 9 261 009 |

- **Cost coverage ratio[3]**
  The 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.

This ratio is calculated using two different formulae. The first ratio takes into account only the cash available and short term investments at month end. The second calculation is based on a City defined formula in terms of the Municipal Planning and Performance Management Regulations. This ratio takes into account the cash movement for the month but excludes all restricted cash (i.e. grants etc.).

The outcome for the month under review of both calculations shows that the City is above the norm of 1-3 months (MFMA Circular 71). This position will be monitored over the next four months. Should this position persist, the cash position will be reviewed during the mid-year review and performance assessment process and also considered when compiling future years' budgets.

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

  The year-to-date ratio shows that the City has sufficient cash to meet its short-term financial obligations and is above the norm of 1.5 to 2.1 (MFMA Circular 71). The ratio outcome shows that the City has more than adequate cash to meet the short-term objectives. This position will be monitored over the next four months. Should this position persist, it will be reviewed during the mid-year review and performance assessment process and also considered when compiling future years' budgets.

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

  The year-to date ratio for August 2019 is below the National Treasury norm of 6% to 8% (MFMA Circular 71).

  This ratio is budgeted to be below the National Treasury norm with the outcome expected to be in line with the budgeted outcome of 2.8% for the year.

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

  The year to date ratio outcome is lower than the budgeted ratio.

  It is expected that the year to date ratio outcome will be in line with the budgeted ratio as capital performance accelerate.

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

- **Cash Flow**
  The cash and cash equivalents of the City is R9 261 million as at 31 August 2019. This position is mainly due to the level of cash that was realised in the 2018/19 financial year. It includes the reserves and commitments required to be backed by cash. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy. The current cash position will be reviewed during the mid-year review and performance assessment and taken into consideration when compiling future years' budgets.

## Debtors

| Debtors<br>R Thousands | Current - 0 to 30 days | 31-60 Days | 61 days and over | TOTAL |
|---|---|---|---|---|
| Water | 291 231 | 64 997 | 2 036 425 | 2 392 653 |
| Electricity | 1 026 025 | 61 275 | 372 374 | 1 459 674 |
| Rates | 708 722 | 103 903 | 1 198 342 | 2 010 966 |
| Sewerage | 157 849 | 28 720 | 700 688 | 887 257 |
| Refuse | 110 115 | 31 204 | 472 605 | 613 924 |

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

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

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

| Debtors Collection Rate %[8] | Previous year 2018/19 | Current year 2019/20 (Interim ratios) | 12 Months moving average YTD collection ratio (Interim ratios) |
|---|---|---|---|
| Electricity | 98.53% | 97.79% | 98.19% |
| Water | 74.54% | 97.60% | 95.86% |
| Sewerage | 88.72% | 100.84% | 100.20% |
| Refuse | 93.94% | 90.61% | 90.74% |
| Rates | 98.52% | 95.94% | 96.19% |
| Other | 95.36% | 97.93% | 98.70% |

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

The overall collection ratio results for August 2019 are reflected in the following table.

| Monthly Collection Rate | |
|---|---|
| **Period** | **Current year** |
| 12 Months | 97.37% |
| 6 Months | 99.53% |
| 3 Months | 96.34% |
| Monthly | 96.45% |

The 12 Months Moving Average Payment Ratio for the 12 months ended on 31 Aug 2019 is 97.37%.

## Human Resources

| Human Resources | Audited Outcomes 2018/19 | Adjusted Budget 2019/20 | YearTD actual 2019/20 |
|---|---|---|---|
| Employee and Councillor remuneration **(R'Thousands)** | 12 537 832 | 14 027 918 | 1 903 726 |
| Employee Costs (Employee costs/Total Revenue - capital revenue) | 30.8% | 33.8% | 23.0% |
| Total Cost of Overtime **(R'Thousands)** | 666 269 | 606 267 | 43 923 |

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

Overtime has a structured and non-structured component. Line departments are phasing out reliance on non-structured overtime by ensuring that continuous shift rosters and stand-by allowances are put in place where 24 hour continuous services are required. Absenteeism and sick leave are also managed to curb this expenditure.

Details on senior managers remuneration and the remuneration of other municipal staff can be found in *Table SC8 Monthly Budget Statement - councillor and staff benefits* on page 56.

## Staff Complement

| Municipal Employees (numbers) | As at 30 June 2019 | Adjusted Budget 2019/20 | Aug-19 |
|---|---|---|---|
| Filled posts - Permanent | 26 646 | 26 478 | 26 841 |
| Filled posts - Temporary | 697 | 645 | 566 |
| Vacant posts - Permanent | 3 625 | 3 613 | 3 715 |
| | **30 968** | **30 736** | **31 122** |

| Municipal Councillors (numbers) | As at 30 June 2019 | Adjusted Budget 2019/20 | Aug-19 |
|---|---|---|---|
| Municipal Councillors | 230 | 231 | 229 |
| Municipal Councillors - Vacancies | 1 | - | 2 |
| | **231** | **231** | **231** |

The City had 3715 vacancies as at 31 Augut 2019; 581 positions were filled (382 internal and 199 external) with 235 terminations processed from the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.

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

| DIRECTORATE | VACANT POSTS (Permanent positions) | | % of Posts Filled | Vacancy Rate |
|---|---|---|---|---|
| | Number of Posts | Value | | |
| Community Services & Health | 492 | R142 481 084 | 91.63% | 8.37% |
| Corporate Services | 211 | R107 595 601 | 88.41% | 11.59% |
| Economic Opportunities & Asset Management | 157 | R49 512 588 | 85.42% | 14.58% |
| Energy & Climate Change | 319 | R95 835 564 | 87.99% | 12.01% |
| Finance | 185 | R58 086 840 | 90.04% | 9.96% |
| Human Settlements | 177 | R73 034 954 | 80.93% | 19.07% |
| Office of the City Manager | 29 | R20 015 109 | 86.32% | 13.68% |
| Safety & Security | 487 | R129 908 436 | 89.74% | 10.26% |
| Spatial Planning & Environment | 97 | R45 174 344 | 88.91% | 11.09% |
| Transport | 350 | R92 910 068 | 83.15% | 16.85% |
| Urban Management | 53 | R25 805 761 | 90.24% | 9.76% |
| Water & Waste | 1158 | R302 783 808 | 86.30% | 13.70% |
| **TOTAL** | **3715** | **R1 143 144 157** | **88.06%** | **11.94%** |

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

| DIRECTORATE | Less Than 6 Months | 6 to 12 Months | 1 to 2 Years | More Than 2 Years | Grand Total |
|---|---|---|---|---|---|
| Community Services & Health | 381 | 88 | 20 | 3 | 492 |
| Corporate Services | 114 | 46 | 37 | 14 | 211 |
| Economic Opportunities & Asset Management | 50 | 57 | 37 | 13 | 157 |
| Energy & Climate Change | 114 | 90 | 96 | 19 | 319 |
| Finance | 105 | 44 | 28 | 8 | 185 |
| Human Settlements | 26 | 34 | 59 | 58 | 177 |
| Office of the City Manager | 15 | 12 | 2 | 0 | 29 |
| Safety & Security | 272 | 145 | 53 | 17 | 487 |
| Spatial Planning & Environment | 35 | 32 | 15 | 15 | 97 |
| Transport | 91 | 141 | 58 | 60 | 350 |
| Urban Management | 25 | 18 | 8 | 2 | 53 |
| Water & Waste | 476 | 323 | 248 | 111 | 1158 |
| **Grand Total** | **1704** | **1030** | **661** | **320** | **3715** |

## *BUDGET PERFORMANCE ANALYSIS*

### Summary Statement of Financial Performance

| R'Thousands | Original Budget 2019/20 | Adjusted Budget | YearTD actual 2019/20 | YearTD budget 2019/20 | YTD variance |
|---|---|---|---|---|---|
| **Total Revenue (excluding capital transfers and contributions)** | 40 921 950 | 41 038 608 | 8 170 618 | 7 883 341 | 287 277 |
| **Total Expenditure** | 41 779 617 | 41 896 275 | 5 191 903 | 5 666 417 | (474 514) |
| **Surplus/(Deficit)** | **(857 667)** | **(857 667)** | **2 978 715** | **2 216 924** | **761 791** |

Continuous identification of under-/over expenditure takes place and is communicated to line thereby affording line the opportunity to redirect potential savings to other needy/priority areas within 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

### Revenue per main source for 2019/20

| Description<br>R thousands | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue By Source** | | | | | | | |
| Property rates | 9 916 685 | 9 916 685 | 1 682 135 | 1 652 780 | 29 354 | 1.8% | 9 916 685 |
| Service charges - electricity revenue | 13 623 146 | 13 623 146 | 2 682 580 | 2 426 694 | 255 886 | 10.54% | 13 623 146 |
| Service charges - water revenue | 3 212 017 | 3 212 017 | 446 719 | 492 418 | (45 699) | -9.3% | 3 051 443 |
| Service charges - sanitation revenue | 1 568 599 | 1 568 599 | 229 972 | 235 873 | (5 901) | -2.5% | 1 490 169 |
| Service charges - refuse revenue | 1 286 433 | 1 286 433 | 215 482 | 214 406 | 1 077 | 0.5% | 1 256 433 |
| Rental of facilities and equipment | 311 781 | 311 781 | 51 025 | 51 223 | (199) | -0.4% | 342 522 |
| Interest earned - external investments | 912 495 | 912 495 | 213 048 | 197 983 | 15 065 | 7.6% | 912 545 |
| Interest earned - outstanding debtors | 380 814 | 380 814 | 63 600 | 58 826 | 4 775 | 8.1% | 386 984 |
| Dividends received | – | – | – | – | – | | – |
| Fines, penalties and forfeits | 1 185 453 | 1 185 453 | 225 972 | 188 638 | 37 335 | 19.8% | 1 184 694 |
| Licences and permits | 82 218 | 82 218 | 9 574 | 11 112 | (1 538) | -13.8% | 52 539 |
| Agency services | 217 672 | 217 672 | 37 077 | 32 279 | 4 798 | 14.9% | 217 672 |
| Transfers and subsidies | 7 376 568 | 7 493 227 | 2 191 646 | 2 188 840 | 2 806 | 0.1% | 7 372 122 |
| Other revenue | 804 335 | 804 335 | 121 488 | 125 398 | (3 910) | -3.1% | 788 514 |
| Gains on disposal of PPE | 43 732 | 43 732 | 299 | 6 872 | (6 573) | -95.7% | 49 363 |
| **Total Revenue (excluding capital transfers and contributions)** | **40 921 950** | **41 038 608** | **8 170 618** | **7 883 341** | **287 277** | **3.6%** | **40 644 830** |

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

- **Service charges – electricity revenue (R255.9 million over)**
  The over-recovery is due to period changes in consumption as a consequence of changing weather conditions and consumer demand. The winter months impacted customers that moved to alternate energy sources and who now have to rely on the grid for heating water.

- **Service charges - water revenue (R45.7 million under)**
  The The City lowered the water tariff to the 2018/19 level 3 tariff during the 2018/19 financial year. The 2018/19 level 3 tariff is noticeable less than the level 6 tariff but there is allowance for additional (although limited) means of consumption. The 2018/19 level 3 tariff has been converted to the 2019/20 level 1 tariff. The 2019/20 level 1 tariff relies on a higher consumption level to achieve a revenue target to sustain the cost of water and sanitation services. From analysis of the financial information at this early stage, the consumption has not increased to the level of the revenue target.

- **Fines, penalties and forfeits (R37.3 million over)**
  The over-recovery is mainly on Fines, penalties and forfeits, where over-recovery is mainly on Traffic Fines, which is linked to the number of fines issued. 80% of fines are deemed as accruals while 20% relates to the collectable portion.
  a) Traffic fines (accruals), due to more than planned fines issued for various by-law offences during this period; and
  b) Traffic Fines (collectable), due to more fines paid to date as a result of more convenient payment facilities being made available to the public as well as the impact of reduced fines by the Magistrates Courts, making it more affordable for the public to pay.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 31.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 33.

## EXPENDITURE

### Main expenditure types for 2019/20

| Description | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|
| R thousands | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Expenditure By Type** | | | | | | | |
| Employee related costs | 13 817 805 | 13 817 892 | 1 876 810 | 2 122 271 | (245 461) | -11.6% | 13 443 614 |
| Remuneration of councillors | 179 818 | 179 818 | 26 916 | 26 866 | 50 | 0.2% | 146 034 |
| Debt impairment | 2 341 628 | 2 341 628 | 379 966 | 378 150 | 1 816 | 0.5% | 2 224 640 |
| Depreciation & asset impairment | 3 015 086 | 3 015 086 | 484 962 | 490 972 | (6 010) | -1.2% | 2 948 674 |
| Finance charges | 790 756 | 790 756 | 127 079 | 131 273 | (4 194) | -3.2% | 788 345 |
| Bulk purchases | 10 092 601 | 10 092 601 | 1 318 076 | 1 337 587 | (19 511) | -1.5% | 9 992 601 |
| Other materials | 1 611 763 | 1 619 984 | 162 736 | 188 176 | (25 440) | -13.5% | 1 568 291 |
| Contracted services | 7 156 498 | 7 224 131 | 437 295 | 591 599 | (154 304) | -26.1% | 6 763 413 |
| Transfers and subsidies | 446 206 | 470 086 | 33 069 | 31 592 | 1 477 | 4.7% | 460 168 |
| Other expenditure | 2 326 698 | 2 343 537 | 344 654 | 367 854 | (23 200) | -6.3% | 2 268 870 |
| Loss on disposal of PPE | 756 | 756 | 340 | 77 | 263 | 340.6% | 775 |
| **Total Expenditure** | **41 779 617** | **41 896 275** | **5 191 903** | **5 666 417** | **(474 514)** | **-8.4%** | **40 605 425** |

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

- **Employee related costs (R245.5 million under)**
  The variance is mainly due to the turnaround time in filling vacancies; the internal filling of vacancies; and slower than planned implementation of job creation projects.

- **Other materials (R25.4 million under)**
  This variance is a combination of over-/under expenditure against various cost elements within the category. Only cost elements with under expenditure are listed below.
  - Chemicals, where the current water consumption trends and lower levels of demand resulted in a decline in the need for treatment thus drastically reducing the procurement of chemicals; and
  - Pharmaceutical Supplies and Vaccines, where the processing of invoices was delayed as the supporting documentation submitted by the vendor did not pass the verification process.

- **Contracted services (R154.3 million under)**
  This variance is a combination of over-/under expenditure against various cost elements within the category. Only cost elements with under expenditure are listed below.
  - R&M, where a number of work projects are still in the process of being finalised before purchase orders can be generated, as well as certain project tenders, which are in various stages of the tender process.
  - Sewerage services, due to delays in receipt of invoices for work done at informal settlements, as well as decrease in the award of the Faecal Sludge Management Facility tender.
  - Advisory Services - Research & Advisory, due to delays experienced with land acquisitions, resulting in delayed implementation of some of the New Water Plan projects.
  - Haulage, Litter Picking and Street Cleaning, due to delays in finalisation of plans for the removal of illegal dumping resulting in misalignment of the period budget provisions.
  - Servicing of vehicles and equipment, due to replacement of vehicle fleet resulting in lower maintenance costs.
  - Delayed implementation of sport and recreation programmes and ward allocation projects, due to delayed finalisation of related tenders.
  - R&M - General & Electrical, where awarding of the transversal general maintenance term tender was delayed, due to additional items being added to the tender, consultations with other departments and addition of the local content requirement to the tender.
  - Lab Services, due to invoices outstanding for August 2019.
  - G&D Advisory Services - Project Management, mainly due to the non-payment of the July 2019 invoice for MyCiTi Station Management as the verification process is still not finalised.
  - R&M Contracted services - Buildings, where planning, measuring and compiling of work project documents took place in July 2019 and August 2019 after which implementation will take place.

- **Other expenditure (R23.2 million under)**

  This variance is a combination of over-/under expenditure against various cost elements within the category. Only cost elements with under expenditure are listed below.

  - Hire of LDV/Cars, due to expenditure minimisation efforts and a delay in the receipt of invoices for August 2019.
  - Electricity, mainly due to lower volumetric flows requiring transportation.
  - Water Research Levy, due to the water levy being directly aligned with the raw water bulk purchases, which was lower than anticipated.
  - Rehabilitation of Closed Landfill Sites, where the new tender for the Radnor Landfill site, is still in the procurement process and will only be awarded closer to the end of the financial year.
  - Commission - Revenue Sharing, where actual payments are made one month in arrears resulting in misalignment of the period budget provision and the actual trend.

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

### Expenditure per vote (directorate)

| Vote Description<br>R thousands | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Expenditure by Vote** | | | | | | | |
| Vote 1 - Community Services & Health | 3 925 379 | 3 925 379 | 437 464 | 487 765 | (50 300) | -10.3% | 3 925 379 |
| Vote 2 - Corporate Services | 1 808 667 | 1 808 678 | 290 949 | 276 977 | 13 972 | 5.0% | 1 808 678 |
| Vote 3 - Economic Opportunities & Asset Managemnt | 1 368 210 | 1 368 324 | 145 970 | 165 084 | (19 114) | -11.6% | 1 368 199 |
| Vote 4 - Energy & Climate Change | 12 060 720 | 12 061 417 | 1 617 352 | 1 619 510 | (2 157) | -0.1% | 12 060 720 |
| Vote 5 - Finance | 3 004 417 | 3 004 417 | 472 858 | 482 964 | (10 106) | -2.1% | 2 966 404 |
| Vote 6 - Human Settlements | 1 468 810 | 1 584 646 | 172 152 | 189 658 | (17 506) | -9.2% | 1 249 110 |
| Vote 7 - Office of the City Manager | 237 561 | 237 561 | 41 011 | 47 609 | (6 598) | -13.9% | 237 561 |
| Vote 8 - Safety & Security | 3 598 555 | 3 598 555 | 485 977 | 535 517 | (49 540) | -9.3% | 3 473 101 |
| Vote 9 - Spatial Planning & Environment | 711 474 | 711 474 | 94 161 | 104 039 | (9 877) | -9.5% | 629 778 |
| Vote 10 - Transport | 3 679 302 | 3 679 302 | 354 325 | 366 348 | (12 023) | -3.3% | 3 445 389 |
| Vote 11 - Urban Management | 1 142 379 | 1 142 379 | 118 973 | 120 305 | (1 332) | -1.1% | 1 142 379 |
| Vote 12 - Water & Waste | 8 774 142 | 8 774 142 | 960 710 | 1 270 643 | (309 933) | -24.4% | 8 298 728 |
| **Total Expenditure by Vote** | **41 779 617** | **41 896 275** | **5 191 903** | **5 666 417** | **(474 514)** | **-8.4%** | **40 605 425** |

### Reasons for over expenditure per vote (directorate)

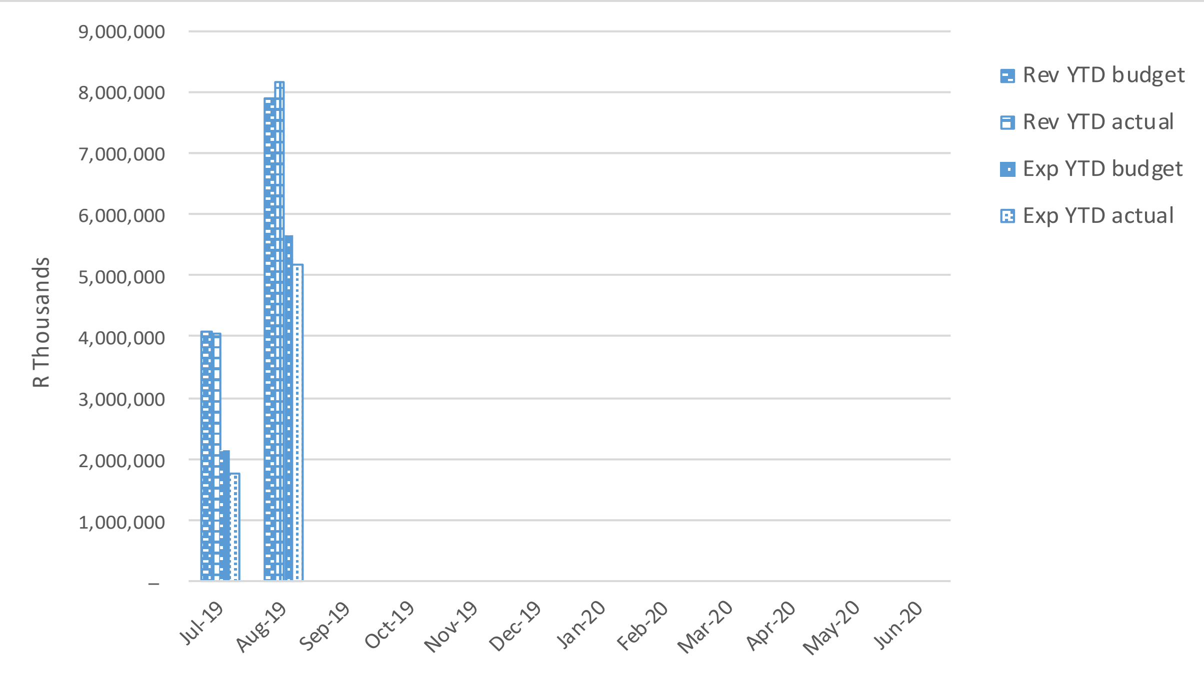
The narrative below provides details of categories with an overall over expenditure within directorates where there is bottom-line over expenditure.

- **Corporate Services (R13.9 million over)**
  - Legal Cost, where certain ongoing cases were finalised and invoiced during this period, resulting in actuals being more than planned.
  - Training, where invoices were processed earlier than anticipated resulting in misalignment of the period budget with actual expenditure.
  - Computer Services Specialised IT Services, due to invoices being processed earlier than anticipated resulting in misalignment of period budget and actual trend.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 37.

### 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 | Budget Year 2019/20 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Total Capital Expenditure** | **8 388 432** | **8 784 724** | **259 051** | **290 206** | **361 946** | **(71 740)** | **-19.8%** | **7 501 544** |
| **Funded by:** | | | | | | | | |
| National Government | 2 189 348 | 2 189 635 | 60 400 | 55 812 | 70 189 | (14 377) | -20.5% | 1 849 888 |
| Provincial Government | 22 038 | 22 038 | 956 | 956 | 215 | 741 | 344.4% | 22 038 |
| Other transfers and grants | 53 700 | 53 700 | 5 201 | 8 854 | 7 573 | 1 281 | 16.9% | 53 700 |
| **Transfers recognised - capital** | **2 265 085** | **2 265 373** | **66 557** | **65 623** | **77 977** | **(12 355)** | **-15.8%** | **1 925 626** |
| **Borrowing *** | 1 091 580 | 1 091 580 | 29 201 | 32 837 | 14 150 | 18 687 | 132.1% | 772 662 |
| **Internally generated funds** | 5 031 767 | 5 427 771 | 163 292 | 191 747 | 269 819 | (78 072) | -28.9% | 4 803 257 |
| **Total Capital Funding** | **8 388 432** | **8 784 724** | **259 051** | **290 206** | **361 946** | **(71 740)** | **-19.8%** | **7 501 544** |

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

The year-to-date spend of R290.2 million represents 3.44% (R224 million) on internally-funded projects and 2.90% (R66 million) on externally-funded projects.

The full year forecast indicates that 85.4% of the capital budget is anticipated to be spent by the end of the financial year.

## Capital budget by municipal vote for 2019/20

| Vote Description<br>R thousands | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Multi-Year expenditure appropriation** | | | | | | | | |
| Vote 1 - Community Services & Health | 294 231 | 354 281 | 366 393 | 5 684 | 1 575 | 4 110 | 261.0% | 364 136 |
| Vote 2 - Corporate Services | 252 050 | 149 863 | 158 194 | 2 475 | 51 025 | (48 550) | -95.1% | 149 535 |
| Vote 3 - Economic Opportunities & Asset Managemnt | 272 714 | 389 498 | 393 253 | 5 585 | 7 378 | (1 793) | -24.3% | 391 753 |
| Vote 4 - Energy & Climate Change | 749 456 | 834 094 | 890 899 | 82 714 | 80 904 | 1 810 | 2.2% | 917 756 |
| Vote 5 - Finance | 26 225 | 116 957 | 117 129 | 1 279 | 913 | 366 | 40.1% | 108 923 |
| Vote 6 - Human Settlements | 670 112 | 869 063 | 885 245 | 29 110 | 22 920 | 6 190 | 27.0% | 861 689 |
| Vote 7 - Office of the City Manager | 2 500 | 973 | 1 115 | 33 | 133 | (100) | -75.3% | 1 065 |
| Vote 8 - Safety & Security | 206 866 | 535 237 | 539 292 | 10 301 | 484 | 9 818 | 2029.9% | 530 157 |
| Vote 9 - Spatial Planning & Environment | 57 070 | 92 847 | 111 072 | 4 518 | 6 646 | (2 128) | -32.0% | 94 377 |
| Vote 10 - Transport | 973 584 | 1 326 126 | 1 482 117 | 23 890 | 59 180 | (35 290) | -59.6% | 1 082 786 |
| Vote 11 - Urban Management | 22 429 | 122 981 | 123 901 | 361 | 300 | 61 | 20.3% | 123 743 |
| Vote 12 - Water & Waste | 1 789 054 | 3 596 511 | 3 716 114 | 124 255 | 130 488 | (6 233) | -4.8% | 2 875 623 |
| **Total Capital Multi-year expenditure** | **5 316 290** | **8 388 432** | **8 784 724** | **290 206** | **361 946** | **(71 740)** | **-19.8%** | **7 501 544** |

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

- **Corporate Services directorate (R48.6 million under)**
  The negative variance is due to misalignment of cash flows on the Enterprise Monitoring and Management Solutions programme and Data Storage Security & Accessibility FY20 as well as awaiting delivery of Computers and Equipment.

  94.5% spend is forecasted for the projects currently on the budget.

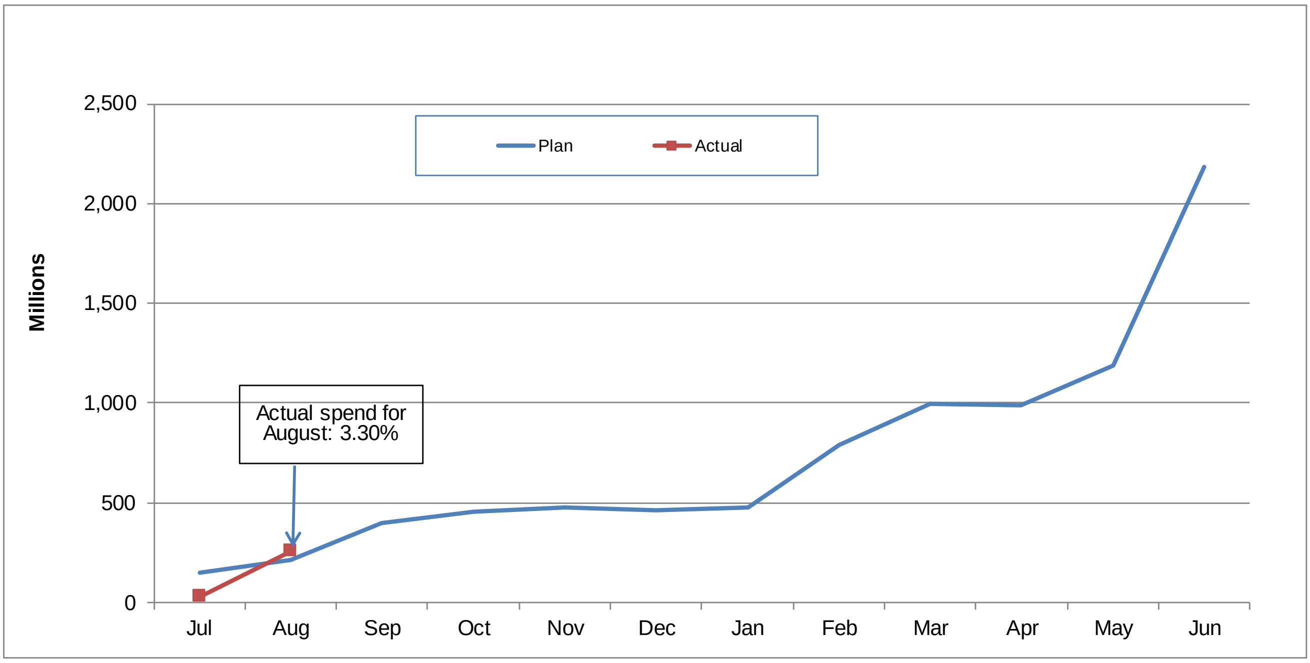
- **Transport directorate (R35.3 million under)**
  The directorate has a net negative variance resulting from: an accrual of R20.9 million in respect of work done on the Bosmansdam dualling - Koeberg to Monta Drive project in the 2018/19 financial year; clarification of the validity of the consultants' appointment on the Road Construction: Belhar Main Road: Stellendale - Highbury project, which has been submitted to the Legal Services department for an opinion; a report to BAC for approval of a deviation as a result of additional costs and time created by service relocation delays on the Road Dualling: Kommetjie Road and Ou Kaapse Weg project; and delays on the IRT - Jan Smuts projects, due to crime and theft on the construction site especially after hours as well as issues with underground services including damage to existing infrastructure.

  73% 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 45.

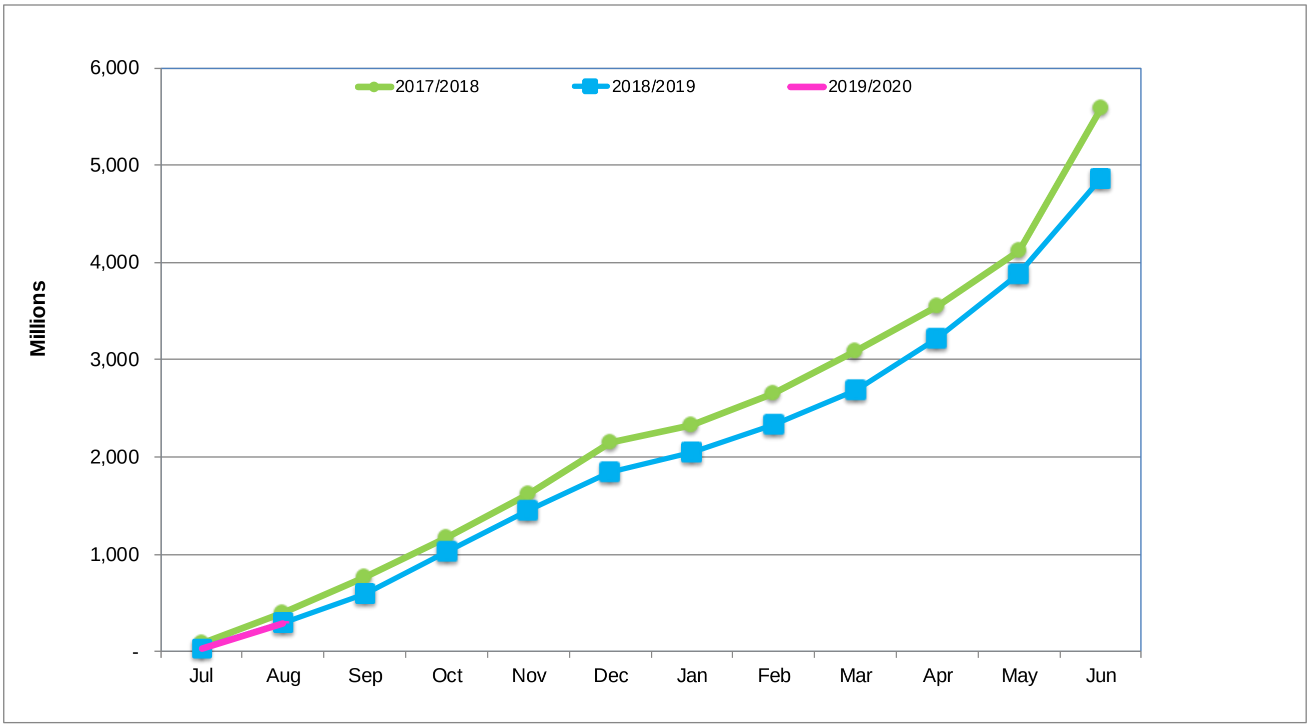
## Monthly capital expenditure

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




## Capital expenditure trend over the current- and past two years

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



## Status of certain major capital programmes/projects in the City

| Programme or Major Project | Current Budget | YTD Planned Spend | YTD Actual Spend | YTD Variance | Status of project - August 2019 |
|---|---|---|---|---|---|
| Facilities Management Infrastructure | 82 271 471 | - | 220 147.65 | 220 147.65 | Construction has commenced on the project. Some orders have been placed; awaiting delivery. Project manager is liaising with the supplier regarding the outstanding delivery. Further orders will be placed once quotes are received. |
| Plant & Vehicles: Replacement | 140 000 000 | - | - | 0.00 | The project is on schedule and is currently in the execution phase. Orders for long lead time vehicles were placed in August 2019. Further orders will be placed in September 2019. |
| Upgrading Solid Waste facilities | 120 485 472 | 18 703 777 | 2 824 670.24 | -15 879 106.76 | Site development plan has been updated to include a workshop at the landfill site. Detailed design to be completed and procurement process to be initiated in the current financial year. The initial delay in the award of the consultant tender arising from the appeal linked to the professional services tender 217C has resulted in the project being re-phased to the 2020/21 financial year. |
| Upgrading of drop-off facilities | 86 279 939 | 7 373 332 | 6 468 430.13 | -904 901.87 | Construction tender 70Q/2018/19 commenced mid-June 2019 and is progressing satisfactorily. The August 2019 invoice was received late and is in the process of being verified and will be processed in September 2019. |
| Replace & Upgrade Sewer City wide | 86 200 000 | - | 1 843 795.48 | 1 843 795.48 | Term tenders have been approved. Various contractors will be appointed after the assessment of the network has been concluded. Some projects within the programme are ahead of schedule, due to good contractor performance. |
| Metro Roads: Reconstruction | 55 898 047 | - | 4 352 333.15 | 4 352 333.15 | This project is the top line of the Metro Roads Reconstruction Programme. The budget will be used to fund minor rehabilitation works in Athlone and Blaauwberg districts via term tenders. It is anticipated that the full budget will be spent by the end of February 2020. |
| IRT Phase 2 A | 374 556 579 | 23 450 000 | 8 502 323.80 | -14 947 676.20 | This budget provides for the overall project management fees for the project, as well as for the ongoing solar voltaic bio-diversity offset project that commenced in 2018/19. These two ongoing work packages account for R15 million of the R198.7 million budget allocation. The balance of the budget is unallocated and it is unlikely that it will be spent in the current financial year. This will be addressed in the funding application to National Treasury with the request that this portion of the budget is re-phased to outer financial years, which is when it will be required. |
| Non-Motorised Transport Programme | 145 335 860 | 7 000 000 | 2 216 985.18 | -4 783 014.82 | This budget represents the top line of the NMT programme budget and is primarily allocated to fund the professional services that are necessary to implement the various NMT projects. The existing professional services tender expired at the end of 2018/19 and approval is being sought to re-appoint the service providers to conclude the projects that are already in the implementation stage. |

Table continues on next page.

| Programme or Major Project | Current Budget | YTD Planned Spend | YTD Actual Spend | YTD Variance | Status of project - August 2019 |
|---|---|---|---|---|---|
| Urbanisation: Backyards/Informal Settlement Upgrade | 87 595 899 | 5 900 000 | - | -5 900 000.00 | Planning activities are underway and the budget will be spent on contractors and consultants. A Bid Adjudication Committee (BAC) award is currently in the 21day appeal period. Spend is anticipated to commence in September 2019. |
| Asset Management Programme | 99 879 009 | 1 319 560 | 7 061 848.08 | 5 742 288.08 | Budget to be utilised for contractor and consultant fees. A portion of the budget has been committed; claim 13 (August 2019) has been issued for processing. Claim 12 (July 2019) was processed late as the invoice was only received in August 2019. Cash flows are misaligned and will be corrected in the January 2020 adjustments budget. |
| Roads: Bulk: Housing Projects | 64 928 860 | 2 500 000 | 3 694 168.98 | 1 194 168.98 | The bulk budget is for eleven projects in various stages of planning and construction. Overall the projects are ahead of schedule, due to good contractor performance. |
| System Equipment Replacement: East | 182 000 000 | 25 590 000 | 31 357 713.22 | 5 767 713.22 | The programme is ahead of schedule, due to good contractor performance on the following projects:<br>1. System Equip Replacement: South Area C FY20;<br>2. System Equip Replacement: East Area E FY20; and<br>3. System Equip Replacement: East Area N FY20. |
| Electricity Facilities | 50 996 541 | 5 504 522 | 3 494 779.41 | -2 009 742.59 | The negative variance reflects on the Hout Bay LV Depot project and is due to problems experienced with the crushing of the stockpiling on site, plant failure as well as underestimating the time and adequate resources it would take to crush the additional material found on site upon site handover. |
| Electrification | 60 511 000 | 740 000 | 1 499 469.73 | 759 469.73 | Programme is marginally behind schedule. The last two pockets of the Mfuleni projects are continuing as part of the Mfuleni rollout, but there were some delays in starting on site. The Nomzamo project (Electrification Area E FY20) experienced contractor issues which has since been resolved. |
| MV System Infrastructure | 90 000 000 | 7 715 893 | 2 851 005.81 | -4 864 887.19 | The programme is behind schedule, due to delays with wayleaves, final design drawings and community negotiations. |
| MV Switchgear Refurbishment | 50 000 000 | 300 000 | 8 201.48 | -291 798.52 | The programme is behind schedule, due to delays with wayleaves and final design drawings. |
| | **1 776 938 677** | **106 097 084** | **76 395 872.34** | **-29 701 211.66** | |

## COMMITMENTS AGAINST CASH AND INVESTMENTS

### Cash and Investments

For the month under review, the cash and cash equivalents amounted to R9.3 billion. This position is mainly due to the levels of cash that was realised in the 2018/19 financial year. The current cash position will be reviewed during the mid-year review and performance assessment and taken into consideration when compiling future years' budgets.

### 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<br>R'Thousands | Previous Month | Current Month |
|---|---|---|
| **Closing Cash Balance** | **14 371 165** | **17 078 286** |
| Unspent Conditional Grants | 1 902 457 | 1 869 829 |
| Housing Development | 377 566 | 383 801 |
| MTAB | 18 124 | 18 330 |
| Trust Funds | 840 | 844 |
| **Restricted cash** | **2 298 987** | **2 272 804** |
| Insurance reserves | 511 175 | 498 064 |
| CRR | 3 794 395 | 3 755 592 |
| Commitments | - | 1 290 817 |
| **TOTAL** | **6 604 557** | **7 817 277** |
| **TOTAL Cash and Cash Equivalents** | **7 766 608** | **9 261 009** |

*Current month restated with the adjusted budget

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 30.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 50.

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 59.

## GRANT UTILISATION

| Description<br>R thousands | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Total operating expenditure of Transfers and Grants | 7 376 568 | 7 493 227 | 145 665 | 148 665 | (3 000) | -2.0% | 7 493 227 |
| Total capital expenditure of Transfers and Grants | 2 265 085 | 2 265 373 | 65 623 | 77 977 | (12 355) | -15.8% | 1 925 626 |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | **9 641 654** | **9 758 600** | **211 288** | **226 643** | **(15 355)** | **-6.8%** | **9 418 853** |

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 54.

## CREDITORS

### Creditors Analysis

| R thousands | Budget Year 2019/20 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
| Total Creditors | 241 002 | (34) | (116) | 0 | – | 2 | – | 2 722 | 243 577 |

The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days are due to, inter alia, unredeemed cash sent for services rendered and a legal-related matter.

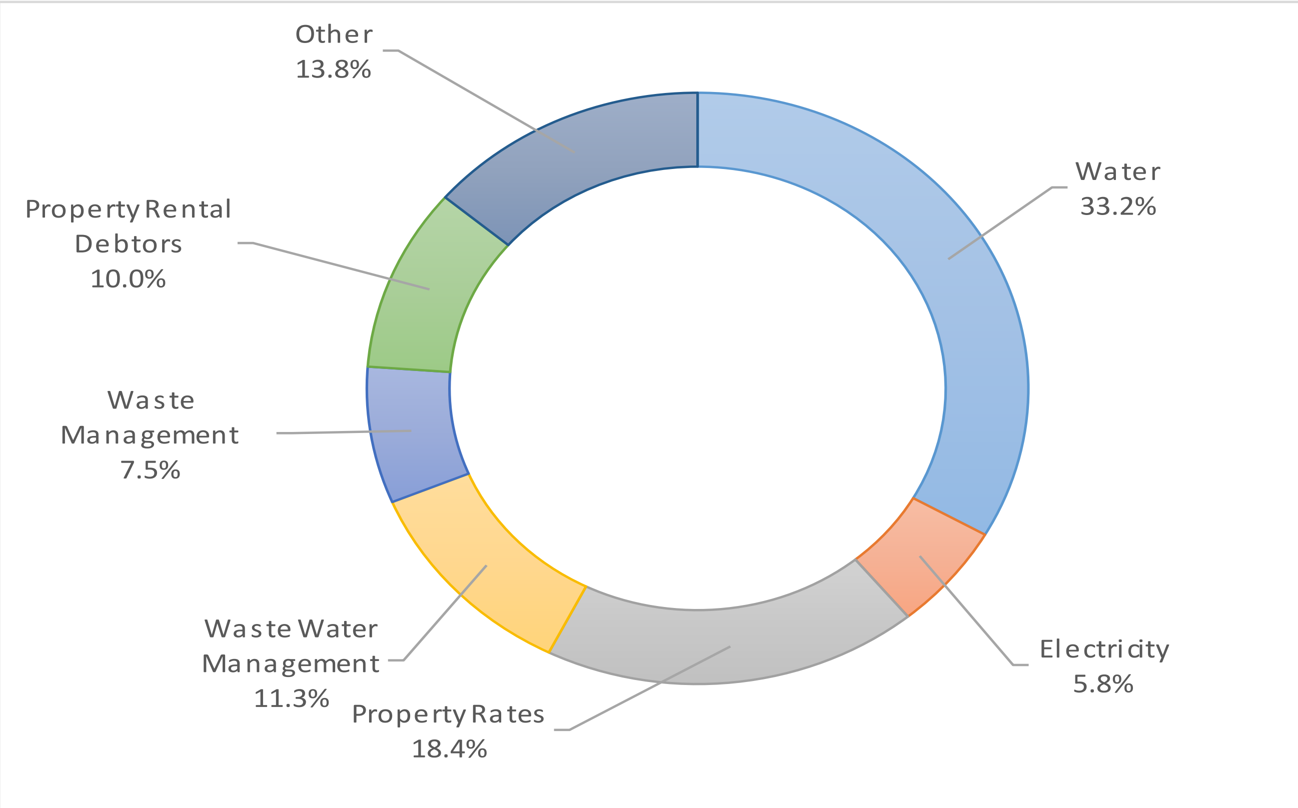
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

## DEBTORS

### Debtors Age Analysis

| Description | Budget Year 2019/20 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 0-30 Days | | 31-60 Days | | 61-90 Days | | Total over 90 days | | Total |
| | R Thousands | % | R Thousands | % | R Thousands | % | R Thousands | % | R Thousands |
| Total By Income Source | 2 164 023 | 25.1% | 247 453 | 2.9% | 244 028 | 2.8% | 5 973 372 | 69.2% | 8 628 875 |
| 2018/19 - totals only | 2 642 055 | 27.2% | 610 981 | 6.3% | 469 961 | 4.8% | 6 004 552 | 61.7% | 9 727 549 |
| Movement | (478 032) | | (363 528) | | (225 934) | | (31 180) | | (1 098 674) |
| % Increase/(Decrease) year on year | | -18.1% | | -59.5% | | -48.1% | | -0.5% | -11.29% |

### Graphical Analysis of debtors older than 90 days



## Top 10 Commercial debtors - Age Analysis

| Account Owner Name | Total | Current | 30 | 60 | 90 | 120 | 150 | 365 | >365 | Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| Cape Peninsula University of Technology | R 47 386 288.77 | R 21 227 147.05 | R 0.00 | -R 1 555.63 | R 0.00 | R 0.00 | R 0.00 | R 26 160 697.35 | R 0.00 | The current account includes a new water billing of over R19 million. Although the arrears are as a result of Property Rates billed from 2016 to February 2019, there is an active instalment plan arrangement that goes with the valuation objection. |
| Church Methodist | R 25 065 219.69 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 117 767.82 | R 8 499 581.51 | R 16 447 870.36 | The Church is in the process of transferring the land to identified beneficiaries. The City is to assist with the property transfers in adherence to approved policies. The Water & Sanitation Management department is in the process of obtaining actual readings for the account to be adjusted accordingly. The Valuations department will correct the municipal property value (as per General Valuation 2018) through the appropriate processes. The erf is being used as a multipurpose consisting of a school, a church and an informal settlement. Interest was reversed and an interest lock activated to control further accumulation of debt. Water connections have been installed for individual properties and water pressure has been reduced to control water consumption and reduce water losses/wastage. There is active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the properties. |
| Moslem Cemetry Board Trustees | R 13 026 886.32 | R 3 707.31 | R 3 803.67 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 534 850.17 | R 12 484 525.17 | The cemetery is owned by a NPO, who is struggling to manage administration and funding of relevant cemeteries. In a meeting held on 5 July 2019, the City's Cemetery Management unit committed to discuss this issue with the delegated authority for guidance on appropriate action and support to be provided in terms of the relevant policies and processes. |
| Mitchells Plain Foundation | R 11 683 719.46 | R 184 337.60 | R 156 465.99 | R 160 370.26 | R 169 776.61 | R 155 471.35 | R 1 086 821.78 | R 947 435.82 | R 8 823 040.05 | The Foundation is waiting on updates of registration from the Department of Social Development (DSD). However, the Foundation continues to make regular payments in adherence to the agreed payment arrangement while waiting for the rebate application process to be finalised. The DSD sent the City a letter advising that the organisation is experiencing difficulties in terms of meeting the requirements, due to its financial status. The letter was referred to the Rates Rebate section for further assistance. |
| Cornucopia Trust | R 11 324 634.59 | R 1 699 455.24 | R 1 233 269.31 | R 1 215 533.63 | R 1 072 675.40 | R 892.14 | R 1 587 609.23 | R 4 515 199.64 | R 0.00 | An active instalment plan is being adhered to although there is a valuation objection, which is valid until 30 September 2019. |
| Zonnebloem College | R 11 103 031.36 | R 113 280.74 | R 179 179.18 | R 0.00 | R 189 966.43 | R 166 911.38 | R 162 158.71 | R 787 876.13 | R 9 503 658.79 | The Trust has submitted the required information to be registered as an NPO in order to apply for the Rates rebate to SARS. Monthly payments are being made as per the agreed payment arrangement while the registration process is being finalised. Active arrangements plus payment of the current account are in place. |
| Cornucopia Trust | R 10 002 275.14 | R 1 675 275.52 | R 1 726 131.83 | R 1 372 828.29 | R 0.00 | R 1 301 822.87 | R 1 259 534.14 | R 2 666 682.49 | R 0.00 | The arrears relate to the debtor's Electricity account. Payments are not enough to cover the current account. Debtor to be contacted for arrangements. |

Table continues on next page.

| Account Owner Name | Total | Current | 30 | 60 | 90 | 120 | 150 | 365 | >365 | Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| Bestinverprop01 Proprietary Limited | R 8 127 615.80 | R 937 175.10 | R 896 800.43 | R 889 900.07 | R 835 351.28 | R 5 467 580.92 | R 134 308.00 | R 0.00 | -R 1 033 500.00 | The instalment plan arrangement, valid up to 4 November 2019, is being adhered to. |
| Church Methodist | R 8 066 411.30 | R 53 308.77 | R 54 197.83 | R 40 588.99 | R 45 664.24 | R 35 263.55 | R 42 627.62 | R 4 990 864.38 | R 2 803 895.92 | The Church is in the process of transferring the land to identified beneficiaries. The City is to assist with the property transfers in adherence to approved policies. The Water & Sanitation Management department is in the process of obtaining actual readings for the account to be adjusted accordingly. The Valuations department will correct the municipal property value (as per General Valuation 2018) through the appropriate processes. The erf is being used as a multipurpose consisting of a school, a church and an informal settlement. Interest was reversed and the interest lock activated to control further accumulation of debt. Water connections have been installed for individual properties and water pressure has been reduced to control water consumption and reduce water losses/wastage. There are active discussions and investigations underway on the best processes to effectively assist and resolve all issues relating to the property. |
| Myriad Trust | R 7 772 842.99 | R 1 050 428.69 | R 941 332.89 | R 22 458.32 | R 886 475.86 | R 940 688.08 | R 856 156.28 | R 3 559 802.87 | -R 484 500.00 | The instalment plan arrangement, valid up to 4 November 2019, is being adhered to. |

## Top 10 Commercial debtors service charges breakdown

| Account Owner Name | Other | Electricity | Water | Sewerage | Refuse | Rates | CIDS | SECD | Sundries | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| Cape Peninsula University of Technology | R 0.00 | R 0.00 | R 10 787 464.89 | R 8 376 401.71 | R 0.00 | R 28 223 977.80 | R 0.00 | -R 1 555.63 | R 0.00 | R 47 386 288.77 |
| Church Methodist | R 23.66 | R 0.00 | R 25 002 715.34 | R 62 480.69 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 25 065 219.69 |
| Moslem Cemetry Board Trustees | R 7 138.85 | R 1 388.72 | R 4 331.25 | R 248 755.06 | R 48 805.21 | R 12 581 361.36 | R 0.00 | R 0.00 | R 135 105.87 | R 13 026 886.32 |
| Mitchells Plain Foundation | R 12 827.94 | R 4 709 005.86 | R 2 588 645.45 | R 1 914 337.00 | R 435 340.31 | R 2 023 562.90 | R 0.00 | R 0.00 | R 0.00 | R 11 683 719.46 |
| Cornucopia Trust | R 0.00 | R 0.00 | R 721 437.73 | R 579 229.67 | R 0.00 | R 8 347 556.55 | R 1 677 167.64 | -R 757.00 | R 0.00 | R 11 324 634.59 |
| Zonnebloem College | R 31 161.56 | R 0.00 | R 710 517.20 | R 625 019.46 | R 63 463.35 | R 9 649 516.31 | R 0.00 | R 0.00 | R 23 353.48 | R 11 103 031.36 |
| Cornucopia Trust | R 0.00 | R 10 002 275.14 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 10 002 275.14 |
| Bestinverprop01 Proprietary Limited | R 0.18 | R 9 161 115.62 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | -R 1 033 500.00 | R 0.00 | R 8 127 615.80 |
| Church Methodist | R 817.35 | R 0.00 | R 8 000 610.43 | R 64 983.52 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 8 066 411.30 |
| Myriad Trust | R 9.36 | R 8 257 333.63 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | -R 484 500.00 | R 0.00 | R 7 772 842.99 |

## Top 10 Residential debtors - Age Analysis

| Account Owner Name | Total | Current | 30 | 60 | 90 | 120 | 150 | 365 | >365 | Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| Amakhaya Ngoku | R14 211 474.48 | R212 842.38 | R190 712.37 | R146 956.96 | R159 023.37 | R171 923.10 | R155 760.80 | R2 816 821.34 | R10 357 434.16 | This an unregistered individual unit ownership complex with no formal body corporate. There is an appointed board, which is however, not effectively performing its roles. In order to manage and control further accumulation of debt, the water pressure has been reduced to manage consumption as well as to reduce water losses/wastage. Meetings are scheduled with the City's Human Settlements department as the land belongs to the City. |
| Ndabeni Communal Property Trust | R5 711 822.30 | R100 622.79 | R93 066.46 | R18 136.06 | R192 740.51 | R98 246.68 | R100 492.88 | R717 243.35 | R4 391 273.57 | This is a land restitution case and the beneficiaries' representatives, appointed by the High Court, submitted an offer in full and final settlement. An application for funding has been made and once secured, a further meeting to discuss settlement will be arranged. Dunning lock is extended until 31 October 2019. |
| Body Corp Sandpiper Mansions | R4 533 079.06 | R60 565.86 | R95 469.46 | R100 454.87 | R85 511.20 | R75 499.61 | R43 474.61 | R593 699.63 | R3 478 403.82 | The body corporate has installed individual water meters for each unit. An arrangement was entered into between the City and the debtor resulting in payments from April 2019. Adjustments and write-offs are pending. |
| Friends of Bathandwa Trust | R4 339 146.93 | R74 682.10 | R67 368.33 | R65 663.80 | R391 108.46 | R0.00 | R0.00 | R596 784.45 | R3 143 539.79 | This property is operating as a crèche and community organisation. According to the trustees, the crèche is occupying the property illegally. However, the crèche claims to have legal documents allowing them to occupy and utilise the property. The City previously requested all relevant documentation to no avail. Summonses were issued and successfully delivered and an instruction has been given to the City's appointed attorney to proceed with the judgement phase. There continues to be high water consumption although the Water & Sanitation Management department reported to have assessed the property for leaks. |
| Silvermist Mountain Lodge Body Corporate | R3 923 378.52 | R141 962.57 | R94 404.30 | R84 442.37 | R94 402.11 | R82 047.52 | R87 577.03 | R3 338 542.62 | R0.00 | Investigations to ascertain the cause of the high electricity and water consumption/billing are ongoing and the property valuation is being investigated as well although current account payments are being maintained. An Interdict/Spoilation Applications lock has been inserted. |
| Park Road Place | R3 540 727.32 | R25 972.72 | R59 203.05 | R62 369.21 | R41 058.39 | R46 660.84 | R48 197.15 | R3 257 265.96 | R0.00 | This debtor is disputing the water charges and has applied for a meter test. There is an interim payment arrangement while the dispute is being addressed. |

Table continues on next page.

| Account Owner Name | Total | Current | 30 | 60 | 90 | 120 | 150 | 365 | >365 | Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| Bangikaya Lolo | R3 018 672.21 | R37 257.14 | R35 450.54 | R37 476.83 | R36 603.42 | R35 931.17 | R38 040.00 | R676 123.83 | R2 121 789.28 | A Water Management Device (WMD) has been installed and set to 350kl. However, the Valuations department is still to value the property so that the Water & Sanitation Management department can determine if it qualifies for a zero-rate tariff, which might lead to execution of a debt write-off. |
| Joseph Diamond | R2 700 723.32 | R21 679.92 | R21 678.77 | R21 700.38 | R464.50 | R2 635 199.75 | R0.00 | R0.00 | R0.00 | Account consolidation is being done and the Water & Sanitation Management department will conduct a site inspection to determine usage. |
| Arun Lifestyle Proprietary Limited | R2 659 690.32 | R22 864.76 | R194 812.90 | R139 744.35 | R2 302 268.31 | R0.00 | R0.00 | R0.00 | R0.00 | This property was not valued until the recent General Valuation. The account consists of 159 units, which are currently being sold. Payment follow ups with the debtor are being done. |
| First on Forest Body Corporate | R2 598 834.70 | R153 075.37 | R90 932.67 | R67 644.31 | R87 158.55 | R70 421.70 | R89 215.43 | R2 040 386.67 | R0.00 | A faulty water meter has been replaced; debtor to make payment arrangements. |

## Top 10 Residential debtors service charges breakdown

| Account Owner Name | Other | Electricity | Water | Sewerage | Refuse | Rates | SECD | Sundries | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| Amakhaya Ngoku | R 452.10 | R 0.00 | R 6 626 516.38 | R 6 650 947.28 | R 935 766.90 | R 0.00 | -R 2 208.18 | R 0.00 | R 14 211 474.48 |
| Ndabeni Communal Property Trust | R 10 755.66 | R 0.00 | R 5 434.04 | R 5 434.04 | R 5 165.66 | R 5 157 332.92 | R 0.00 | R 527 699.98 | R 5 711 822.30 |
| Body Corp Sandpiper Mansions | R 205.37 | R 0.00 | R 2 135 010.55 | R 2 082 283.48 | R 315 579.66 | R 0.00 | R 0.00 | R 0.00 | R 4 533 079.06 |
| Friends of Bathandwa Trust | R 111.05 | R 0.00 | R 4 018 107.18 | R 291 556.63 | R 9 046.44 | R 20 325.63 | R 0.00 | R 0.00 | R 4 339 146.93 |
| Silvermist Mountain Lodge Body Corporate | R 18.24 | R 3 517 438.47 | R 346 777.48 | R 0.00 | R 12 894.33 | R 46 250.00 | R 0.00 | R 0.00 | R 3 923 378.52 |
| Park Road Place | R 9.30 | R 0.00 | R 2 668 236.70 | R 820 995.29 | R 51 486.03 | R 0.00 | R 0.00 | R 0.00 | R 3 540 727.32 |
| Bangikaya Lolo | R 742.06 | R 0.00 | R 2 931 496.53 | R 86 433.62 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 3 018 672.21 |
| Joseph Diamond | R 0.00 | R 0.00 | R 2 631 597.08 | R 69 126.24 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 2 700 723.32 |
| Arun Lifestyle Proprietary Limited | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 2 659 690.32 | R 0.00 | R 0.00 | R 2 659 690.32 |
| First on Forest Body Corporate | R 0.00 | R 0.00 | R 1 290 911.15 | R 1 207 226.43 | R 100 697.12 | R 0.00 | R 0.00 | R 0.00 | R 2 598 834.70 |

# IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN

## *Table C1: Monthly Budget Statement Summary*

The table below provides a high-level summation of the City's operating- and capital budget, actuals to date, financial position and cash flow.

| Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | |
| Property rates | 9 536 185 | 9 916 685 | 9 916 685 | 1 682 135 | 1 652 780 | 29 354 | 1.8% | 9 916 685 |
| Service charges | 18 907 828 | 19 690 195 | 19 690 195 | 3 574 754 | 3 369 391 | 205 363 | 6.1% | 19 421 191 |
| Investment revenue | 1 122 065 | 912 495 | 912 495 | 213 048 | 197 983 | 15 065 | 7.6% | 912 545 |
| Transfers and subsidies | 7 049 218 | 7 376 568 | 7 493 227 | 2 191 646 | 2 188 840 | 2 806 | 0.1% | 7 372 122 |
| Other own revenue | 3 575 074 | 3 026 006 | 3 026 006 | 509 035 | 474 347 | 34 688 | 7.3% | 3 022 287 |
| **Total Revenue (excluding capital transfers and contributions)** | **40 190 370** | **40 921 950** | **41 038 608** | **8 170 618** | **7 883 341** | **287 277** | **3.6%** | **40 644 830** |
| Employee costs | 12 365 555 | 13 817 805 | 13 817 892 | 1 876 810 | 2 122 271 | (245 461) | -11.6% | 13 443 614 |
| Remuneration of Councillors | 161 297 | 179 818 | 179 818 | 26 916 | 26 866 | 50 | 0.2% | 146 034 |
| Depreciation & asset impairment | 2 832 012 | 3 015 086 | 3 015 086 | 484 962 | 490 972 | (6 010) | -1.2% | 2 948 674 |
| Finance charges | 833 211 | 790 756 | 790 756 | 127 079 | 131 273 | (4 194) | -3.2% | 788 345 |
| Materials and bulk purchases | 9 937 128 | 11 704 364 | 11 712 585 | 1 480 812 | 1 525 763 | (44 951) | -2.9% | 11 560 892 |
| Transfers and subsidies | 391 968 | 446 206 | 470 086 | 33 069 | 31 592 | 1 477 | 4.7% | 460 168 |
| Other expenditure | 9 557 855 | 11 825 581 | 11 910 052 | 1 162 255 | 1 337 679 | (175 425) | -13.1% | 11 257 698 |
| **Total Expenditure** | **36 079 026** | **41 779 617** | **41 896 275** | **5 191 903** | **5 666 417** | **(474 514)** | **-8.4%** | **40 605 425** |
| **Surplus/(Deficit)** | **4 111 344** | **(857 667)** | **(857 667)** | **2 978 715** | **2 216 924** | **761 791** | **34.4%** | **39 405** |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2 078 060 | 2 211 385 | 2 211 673 | 56 769 | 70 959 | (14 191) | -20.0% | 2 050 336 |
| Contributions & Contributed assets | 52 664 | 53 700 | 53 700 | 8 854 | 7 573 | 1 281 | 16.9% | 53 700 |
| **Surplus/(Deficit) after capital transfers & contributions** | **6 242 068** | **1 407 418** | **1 407 706** | **3 044 338** | **2 295 457** | **748 881** | **32.6%** | **2 143 441** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **6 242 068** | **1 407 418** | **1 407 706** | **3 044 338** | **2 295 457** | **748 881** | **32.6%** | **2 143 441** |
| **Capital expenditure & funds sources** | | | | | | | | |
| **Capital expenditure** | **5 316 290** | **8 388 432** | **8 784 724** | **290 206** | **361 946** | **(71 740)** | **-19.8%** | **7 501 544** |
| Capital transfers recognised | 2 119 370 | 2 265 085 | 2 265 373 | 65 623 | 77 977 | (12 355) | -15.8% | 1 925 626 |
| Borrowing | 388 077 | 1 091 580 | 1 091 580 | 32 837 | 14 150 | 18 687 | 132.1% | 772 662 |
| Internally generated funds | **2 808 842** | **5 031 767** | **5 427 771** | **191 747** | **269 819** | **(78 072)** | **-28.9%** | **4 803 257** |
| **Total sources of capital funds** | **5 316 290** | **8 388 432** | **8 784 724** | **290 206** | **361 946** | **(71 740)** | **-19.8%** | **7 501 544** |
| **Financial position** | | | | | | | | |
| Total current assets | 18 597 563 | 18 469 328 | 15 471 870 | 17 613 370 | | | | 15 471 870 |
| Total non current assets | 52 356 002 | 58 066 233 | 59 024 584 | 52 868 142 | | | | 59 024 584 |
| Total current liabilities | 9 114 291 | 12 857 487 | 8 490 539 | 5 572 030 | | | | 8 490 539 |
| Total non current liabilities | 13 148 025 | 14 911 172 | 14 911 172 | 13 181 643 | | | | 14 911 172 |
| **Community wealth/Equity** | **48 691 250** | **48 766 902** | **51 094 743** | **51 727 839** | | | | **51 094 743** |
| **Cash flows** | | | | | | | | |
| Net cash from (used) operating | 9 246 334 | 4 563 204 | 4 563 492 | 2 041 813 | 2 403 582 | 361 770 | 15.1% | 4 563 492 |
| Net cash from (used) investing | (6 170 498) | (7 718 788) | (8 075 450) | (1 150 079) | (1 885 863) | (735 784) | 39.0% | (8 075 450) |
| Net cash from (used) financing | (143 179) | 748 685 | 748 685 | (50 000) | (50 000) | – | | 748 685 |
| **Cash/cash equivalents at the month/year end** | **8 419 275** | **4 985 877** | **5 656 001** | **9 261 009** | **8 886 994** | **(374 014)** | **-4.2%** | **5 656 001** |
| **Debtors & creditors analysis** | **0-30 Days** | **31-60 Days** | **61-90 Days** | **121-150 Dys** | **151-180 Dys** | **181 Dys-1 Yr** | **Over 1Yr** | **Total** |
| **Debtors Age Analysis** | | | | | | | | |
| Total By Income Source | 2 164 023 | 247 453 | 244 028 | 257 407 | 136 974 | 1 090 598 | 4 221 689 | 8 628 875 |
| **Creditors Age Analysis** | | | | | | | | |
| Total Creditors | 241 002 | (34) | (116) | – | 2 | – | 2 722 | 243 577 |

***The** '2018/19 Audited Outcome' column has been populated with pre-audited figures.

## *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 | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue - Functional** | | | | | | | | |
| ***Governance and administration*** | **15 443 185** | **15 376 936** | **15 376 950** | **3 297 590** | **3 247 844** | **49 747** | **1.5%** | **15 426 176** |
| Executive and council | 1 085 | 299 | 299 | 41 | 34 | 7 | 20.7% | 299 |
| Finance and administration | 15 442 092 | 15 376 634 | 15 376 648 | 3 297 546 | 3 247 811 | 49 734 | 1.5% | 15 425 875 |
| Internal audit | 8 | 3 | 3 | 4 | (1) | 5 | -499.1% | 3 |
| ***Community and public safety*** | **3 321 949** | **3 278 566** | **3 394 402** | **455 068** | **382 350** | **72 718** | **19.0%** | **3 151 361** |
| Community and social services | 133 503 | 125 649 | 125 649 | 12 951 | 13 291 | (340) | -2.6% | 125 649 |
| Sport and recreation | 88 066 | 63 591 | 63 591 | 3 750 | 5 478 | (1 728) | -31.5% | 63 591 |
| Public safety | 1 397 410 | 1 238 308 | 1 238 308 | 238 349 | 196 401 | 41 947 | 21.4% | 1 241 648 |
| Housing | 1 305 811 | 1 374 066 | 1 489 902 | 161 131 | 105 772 | 55 359 | 52.3% | 1 243 521 |
| Health | 397 158 | 476 952 | 476 952 | 38 886 | 61 407 | (22 521) | -36.7% | 476 952 |
| ***Economic and environmental services*** | **1 820 674** | **2 297 417** | **2 297 692** | **169 702** | **224 679** | **(54 977)** | **-24.5%** | **2 176 828** |
| Planning and development | 361 835 | 450 811 | 450 811 | 65 089 | 64 478 | 611 | 0.9% | 436 820 |
| Road transport | 1 435 992 | 1 831 775 | 1 832 049 | 104 050 | 159 724 | (55 674) | -34.9% | 1 726 572 |
| Environmental protection | 22 848 | 14 831 | 14 831 | 563 | 477 | 86 | 18.0% | 13 436 |
| ***Trading services*** | **21 732 550** | **22 228 113** | **22 228 810** | **4 312 494** | **4 105 042** | **207 452** | **5.1%** | **21 988 470** |
| Energy sources | 13 551 701 | 14 080 480 | 14 081 178 | 2 788 005 | 2 542 891 | 245 114 | 9.6% | 14 080 480 |
| Water management | 4 539 934 | 4 468 355 | 4 468 354 | 875 985 | 925 373 | (49 388) | -5.3% | 4 326 514 |
| Waste water management | 2 061 455 | 1 956 104 | 1 956 104 | 252 465 | 245 790 | 6 674 | 2.7% | 1 858 302 |
| Waste management | 1 579 460 | 1 723 174 | 1 723 174 | 396 039 | 390 988 | 5 052 | 1.3% | 1 723 174 |
| ***Other*** | **2 736** | **6 002** | **6 127** | **1 388** | **1 960** | **(572)** | **-29.2%** | **6 030** |
| **Total Revenue - Functional** | **42 321 094** | **43 187 035** | **43 303 981** | **8 236 241** | **7 961 873** | **274 368** | **3.4%** | **42 748 866** |
| **Expenditure - Functional** | | | | | | | | |
| ***Governance and administration*** | **8 078 174** | **8 994 792** | **8 982 916** | **1 178 844** | **1 307 324** | **(128 480)** | **-9.8%** | **8 903 701** |
| Executive and council | 427 984 | 535 009 | 534 334 | 80 196 | 86 605 | (6 410) | -7.4% | 534 134 |
| Finance and administration | 7 607 324 | 8 413 698 | 8 402 939 | 1 091 045 | 1 213 618 | (122 573) | -10.1% | 8 323 924 |
| Internal audit | 42 866 | 46 085 | 45 643 | 7 603 | 7 101 | 503 | 7.1% | 45 643 |
| ***Community and public safety*** | **7 347 035** | **7 785 248** | **7 908 174** | **1 017 357** | **1 095 540** | **(78 183)** | **-7.1%** | **5 246 083** |
| Community and social services | 905 997 | 971 924 | 972 396 | 117 963 | 140 313 | (22 351) | -15.9% | 971 926 |
| Sport and recreation | 1 192 184 | 1 114 871 | 1 114 617 | 148 978 | 149 372 | (394) | -0.3% | 1 114 134 |
| Public safety | 2 903 921 | 2 910 539 | 2 917 394 | 421 421 | 443 490 | (22 069) | -5.0% | 646 025 |
| Housing | 1 173 517 | 1 480 067 | 1 595 903 | 172 243 | 190 100 | (17 857) | -9.4% | 1 206 149 |
| Health | 1 171 416 | 1 307 848 | 1 307 864 | 156 752 | 172 264 | (15 512) | -9.0% | 1 307 848 |
| ***Economic and environmental services*** | **4 414 880** | **5 277 186** | **5 276 443** | **539 292** | **565 045** | **(25 753)** | **-4.6%** | **7 185 355** |
| Planning and development | 1 028 431 | 1 511 371 | 1 505 827 | 160 470 | 173 512 | (13 041) | -7.5% | 1 440 663 |
| Road transport | 3 238 984 | 3 607 973 | 3 609 131 | 353 290 | 371 233 | (17 943) | -4.8% | 5 597 845 |
| Environmental protection | 147 465 | 157 842 | 161 485 | 25 531 | 20 300 | 5 231 | 25.8% | 146 847 |
| ***Trading services*** | **16 131 637** | **19 596 544** | **19 602 828** | **2 448 454** | **2 687 540** | **(239 086)** | **-8.9%** | **19 149 340** |
| Energy sources | 10 058 040 | 11 596 405 | 11 598 487 | 1 573 476 | 1 545 247 | 28 229 | 1.8% | 11 596 405 |
| Water management | 2 661 718 | 3 747 227 | 3 746 944 | 427 681 | 572 143 | (144 462) | -25.2% | 3 484 923 |
| Waste water management | 1 546 091 | 2 049 818 | 2 054 303 | 216 089 | 247 494 | (31 405) | -12.7% | 1 864 919 |
| Waste management | 1 865 788 | 2 203 094 | 2 203 093 | 231 207 | 322 656 | (91 449) | -28.3% | 2 203 093 |
| ***Other*** | **107 300** | **125 847** | **125 914** | **7 957** | **10 969** | **(3 012)** | **-27.5%** | **120 947** |
| **Total Expenditure - Functional** | **36 079 026** | **41 779 617** | **41 896 275** | **5 191 903** | **5 666 417** | **(474 514)** | **-8.4%** | **40 605 425** |
| **Surplus/ (Deficit) for the year** | **6 242 068** | **1 407 418** | **1 407 706** | **3 044 338** | **2 295 456** | **748 881** | **32.6%** | **2 143 441** |

*The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Revenue by Vote** | | | | | | | | |
| Vote 1 - Community Services & Health | 920 099 | 974 189 | 974 189 | 121 318 | 146 787 | (25 469) | -17.4% | 974 190 |
| Vote 2 - Corporate Services | 69 717 | 71 523 | 71 523 | 6 257 | 11 711 | (5 454) | -46.6% | 71 523 |
| Vote 3 - Economic Opportunities & Asset Managemnt | 282 742 | 181 445 | 181 570 | 27 801 | 29 743 | (1 942) | -6.5% | 224 699 |
| Vote 4 - Energy & Climate Change | 13 350 399 | 13 874 705 | 13 875 403 | 2 702 216 | 2 457 118 | 245 098 | 10.0% | 13 874 705 |
| Vote 5 - Finance | 15 957 830 | 16 196 525 | 16 196 538 | 3 862 310 | 3 796 099 | 66 211 | 1.7% | 16 219 214 |
| Vote 6 - Human Settlements | 1 185 791 | 1 249 070 | 1 364 906 | 109 053 | 53 692 | 55 361 | 103.1% | 1 107 948 |
| Vote 7 - Office of the City Manager | 164 | 6 | 6 | 23 | (0) | 23 | -7345.8% | 11 |
| Vote 8 - Safety & Security | 1 431 606 | 1 291 229 | 1 291 229 | 245 072 | 202 899 | 42 173 | 20.8% | 1 221 703 |
| Vote 9 - Spatial Planning & Environment | 152 894 | 166 410 | 166 410 | 24 494 | 25 019 | (524) | -2.1% | 149 393 |
| Vote 10 - Transport | 1 421 443 | 1 801 886 | 1 802 161 | 99 807 | 154 789 | (54 982) | -35.5% | 1 765 076 |
| Vote 11 - Urban Management | 231 778 | 301 769 | 301 769 | 41 143 | 40 202 | 941 | 2.3% | 301 769 |
| Vote 12 - Water & Waste | 7 316 631 | 7 078 278 | 7 078 278 | 996 746 | 1 043 815 | (47 069) | -4.5% | 6 838 635 |
| **Total Revenue by Vote** | **42 321 094** | **43 187 035** | **43 303 982** | **8 236 241** | **7 961 873** | **274 367** | **3.4%** | **42 748 865** |
| **Expenditure by Vote** | | | | | | | | |
| Vote 1 - Community Services & Health | 3 414 260 | 3 925 379 | 3 925 379 | 437 464 | 487 765 | (50 300) | -10.3% | 3 925 379 |
| Vote 2 - Corporate Services | 1 709 075 | 1 808 667 | 1 808 678 | 290 949 | 276 977 | 13 972 | 5.0% | 1 808 678 |
| Vote 3 - Economic Opportunities & Asset Managemnt | 1 176 967 | 1 368 210 | 1 368 324 | 145 970 | 165 084 | (19 114) | -11.6% | 1 368 199 |
| Vote 4 - Energy & Climate Change | 10 354 181 | 12 060 720 | 12 061 417 | 1 617 352 | 1 619 510 | (2 157) | -0.1% | 12 060 720 |
| Vote 5 - Finance | 3 363 625 | 3 004 417 | 3 004 417 | 472 858 | 482 964 | (10 106) | -2.1% | 2 966 404 |
| Vote 6 - Human Settlements | 1 164 939 | 1 468 810 | 1 584 646 | 172 152 | 189 658 | (17 506) | -9.2% | 1 249 110 |
| Vote 7 - Office of the City Manager | 176 978 | 237 561 | 237 561 | 41 011 | 47 609 | (6 598) | -13.9% | 237 561 |
| Vote 8 - Safety & Security | 3 347 986 | 3 598 555 | 3 598 555 | 485 977 | 535 517 | (49 540) | -9.3% | 3 473 101 |
| Vote 9 - Spatial Planning & Environment | 575 368 | 711 474 | 711 474 | 94 161 | 104 039 | (9 877) | -9.5% | 629 778 |
| Vote 10 - Transport | 3 322 165 | 3 679 302 | 3 679 302 | 354 325 | 366 348 | (12 023) | -3.3% | 3 445 389 |
| Vote 11 - Urban Management | 748 443 | 1 142 379 | 1 142 379 | 118 973 | 120 305 | (1 332) | -1.1% | 1 142 379 |
| Vote 12 - Water & Waste | 6 725 039 | 8 774 142 | 8 774 142 | 960 710 | 1 270 643 | (309 933) | -24.4% | 8 298 728 |
| **Total Expenditure by Vote** | **36 079 026** | **41 779 617** | **41 896 275** | **5 191 903** | **5 666 417** | **(474 514)** | **-8.4%** | **40 605 425** |
| **Surplus/ (Deficit) for the year** | **6 242 068** | **1 407 419** | **1 407 707** | **3 044 337** | **2 295 456** | **748 881** | **32.6%** | **2 143 440** |

*The ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

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 | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue By Source** | | | | | | | | |
| Property rates | 9 536 185 | 9 916 685 | 9 916 685 | 1 682 135 | 1 652 780 | 29 354 | 1.8% | 9 916 685 |
| Service charges - electricity revenue | 13 042 932 | 13 623 146 | 13 623 146 | 2 682 580 | 2 426 694 | 255 886 | 10.5% | 13 623 146 |
| Service charges - water revenue | 3 123 527 | 3 212 017 | 3 212 017 | 446 719 | 492 418 | (45 699) | -9.3% | 3 051 443 |
| Service charges - sanitation revenue | 1 602 463 | 1 568 599 | 1 568 599 | 229 972 | 235 873 | (5 901) | -2.5% | 1 490 169 |
| Service charges - refuse revenue | 1 138 907 | 1 286 433 | 1 286 433 | 215 482 | 214 406 | 1 077 | 0.5% | 1 256 433 |
| Rental of facilities and equipment | 395 688 | 311 781 | 311 781 | 51 025 | 51 223 | (199) | -0.4% | 342 522 |
| Interest earned - external investments | 1 122 065 | 912 495 | 912 495 | 213 048 | 197 983 | 15 065 | 7.6% | 912 545 |
| Interest earned - outstanding debtors | 358 499 | 380 814 | 380 814 | 63 600 | 58 826 | 4 775 | 8.1% | 386 984 |
| Dividends received | – | – | – | – | – | – | | – |
| Fines, penalties and forfeits | 1 485 757 | 1 185 453 | 1 185 453 | 225 972 | 188 638 | 37 335 | 19.8% | 1 184 694 |
| Licences and permits | 64 881 | 82 218 | 82 218 | 9 574 | 11 112 | (1 538) | -13.8% | 52 539 |
| Agency services | 230 144 | 217 672 | 217 672 | 37 077 | 32 279 | 4 798 | 14.9% | 217 672 |
| Transfers and subsidies | 7 049 218 | 7 376 568 | 7 493 227 | 2 191 646 | 2 188 840 | 2 806 | 0.1% | 7 372 122 |
| Other revenue | 916 842 | 804 335 | 804 335 | 121 488 | 125 398 | (3 910) | -3.1% | 788 514 |
| Gains on disposal of PPE | 123 262 | 43 732 | 43 732 | 299 | 6 872 | (6 573) | -95.7% | 49 363 |
| **Total Revenue (excluding capital transfers and contributions)** | **40 190 370** | **40 921 950** | **41 038 608** | **8 170 618** | **7 883 341** | **287 277** | **3.6%** | **40 644 830** |
| **Expenditure By Type** | | | | | | | | |
| Employee related costs | 12 365 555 | 13 817 805 | 13 817 892 | 1 876 810 | 2 122 271 | (245 461) | -11.6% | 13 443 614 |
| Remuneration of councillors | 161 297 | 179 818 | 179 818 | 26 916 | 26 866 | 50 | 0.2% | 146 034 |
| Debt impairment | 1 582 947 | 2 341 628 | 2 341 628 | 379 966 | 378 150 | 1 816 | 0.5% | 2 224 640 |
| Depreciation & asset impairment | 2 832 012 | 3 015 086 | 3 015 086 | 484 962 | 490 972 | (6 010) | -1.2% | 2 948 674 |
| Finance charges | 833 211 | 790 756 | 790 756 | 127 079 | 131 273 | (4 194) | -3.2% | 788 345 |
| Bulk purchases | 8 632 303 | 10 092 601 | 10 092 601 | 1 318 076 | 1 337 587 | (19 511) | -1.5% | 9 992 601 |
| Other materials | 1 304 825 | 1 611 763 | 1 619 984 | 162 736 | 188 176 | (25 440) | -13.5% | 1 568 291 |
| Contracted services | 5 996 310 | 7 156 498 | 7 224 131 | 437 295 | 591 599 | (154 304) | -26.1% | 6 763 413 |
| Transfers and subsidies | 391 968 | 446 206 | 470 086 | 33 069 | 31 592 | 1 477 | 4.7% | 460 168 |
| Other expenditure | 1 954 501 | 2 326 698 | 2 343 537 | 344 654 | 367 854 | (23 200) | -6.3% | 2 268 870 |
| Loss on disposal of PPE | 24 097 | 756 | 756 | 340 | 77 | 263 | 340.6% | 775 |
| **Total Expenditure** | **36 079 026** | **41 779 617** | **41 896 275** | **5 191 903** | **5 666 417** | **(474 514)** | **-8.4%** | **40 605 425** |
| **Surplus/(Deficit)** | **4 111 344** | **(857 667)** | **(857 667)** | **2 978 715** | **2 216 924** | **761 791** | **34.4%** | **39 405** |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2 078 060 | 2 211 385 | 2 211 673 | 56 769 | 70 959 | (14 191) | -20.0% | 2 050 336 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) | 49 804 | 53 700 | 53 700 | 8 854 | 7 573 | 1 281 | 16.9% | 53 700 |
| Transfers and subsidies - capital (in-kind - all) | 2 860 | – | – | – | – | – | – | |
| **Surplus/(Deficit) after capital transfers &** | **6 242 068** | **1 407 418** | **1 407 706** | **3 044 338** | **2 295 457** | | | **2 143 441** |
| Taxation | – | – | – | – | – | | | – |
| **Surplus/(Deficit) after taxation** | **6 242 068** | **1 407 418** | **1 407 706** | **3 044 338** | **2 295 457** | | | **2 143 441** |
| Attributable to minorities | – | – | – | – | – | | | – |
| **Surplus/(Deficit) attributable to municipality** | **6 242 068** | **1 407 418** | **1 407 706** | **3 044 338** | **2 295 457** | | | **2 143 441** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | | | – |
| **Surplus/ (Deficit) for the year** | **6 242 068** | **1 407 418** | **1 407 706** | **3 044 338** | **2 295 457** | | | **2 143 441** |

*****The ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

The table below reflects the City's capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from National and Provincial departments.

| Vote Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Multi-Year expenditure appropriation** | | | | | | | | |
| Vote 1 - Community Services & Health | 294 231 | 354 281 | 366 393 | 5 684 | 1 575 | 4 110 | 261.0% | 364 136 |
| Vote 2 - Corporate Services | 252 050 | 149 863 | 158 194 | 2 475 | 51 025 | (48 550) | -95.1% | 149 535 |
| Vote 3 - Economic Opportunities & Asset Managemnt | 272 714 | 389 498 | 393 253 | 5 585 | 7 378 | (1 793) | -24.3% | 391 753 |
| Vote 4 - Energy & Climate Change | 749 456 | 834 094 | 890 899 | 82 714 | 80 904 | 1 810 | 2.2% | 917 756 |
| Vote 5 - Finance | 26 225 | 116 957 | 117 129 | 1 279 | 913 | 366 | 40.1% | 108 923 |
| Vote 6 - Human Settlements | 670 112 | 869 063 | 885 245 | 29 110 | 22 920 | 6 190 | 27.0% | 861 689 |
| Vote 7 - Office of the City Manager | 2 500 | 973 | 1 115 | 33 | 133 | (100) | -75.3% | 1 065 |
| Vote 8 - Safety & Security | 206 866 | 535 237 | 539 292 | 10 301 | 484 | 9 818 | 2029.9% | 530 157 |
| Vote 9 - Spatial Planning & Environment | 57 070 | 92 847 | 111 072 | 4 518 | 6 646 | (2 128) | -32.0% | 94 377 |
| Vote 10 - Transport | 973 584 | 1 326 126 | 1 482 117 | 23 890 | 59 180 | (35 290) | -59.6% | 1 082 786 |
| Vote 11 - Urban Management | 22 429 | 122 981 | 123 901 | 361 | 300 | 61 | 20.3% | 123 743 |
| Vote 12 - Water & Waste | 1 789 054 | 3 596 511 | 3 716 114 | 124 255 | 130 488 | (6 233) | -4.8% | 2 875 623 |
| **Total Capital Expenditure** | **5 316 290** | **8 388 432** | **8 784 724** | **290 206** | **361 946** | **(71 740)** | **-19.8%** | **7 501 544** |
| **Capital Expenditure - Functional Classification** | | | | | | | | |
| ***Governance and administration*** | **953 790** | **1 120 012** | **1 142 629** | **16 142** | **63 782** | **(47 640)** | **-74.7%** | **1 094 890** |
| Executive and council | 3 413 | 24 280 | 24 480 | 64 | (2) | 65 | -4308.1% | 24 423 |
| Finance and administration | 950 102 | 1 095 600 | 1 118 017 | 16 078 | 63 783 | (47 705) | -74.8% | 1 070 336 |
| Internal audit | 275 | 131 | 131 | – | – | – | | 131 |
| ***Community and public safety*** | **988 852** | **1 547 286** | **1 577 602** | **40 727** | **23 963** | **16 764** | **70.0%** | **1 552 311** |
| Community and social services | 83 095 | 105 089 | 113 306 | 3 292 | 891 | 2 401 | 269.4% | 111 906 |
| Sport and recreation | 88 538 | 141 792 | 140 414 | 591 | 152 | 438 | 287.7% | 140 074 |
| Public safety | 87 618 | 349 905 | 355 002 | 6 926 | – | 6 926 | 100.0% | 355 008 |
| Housing | 670 112 | 869 063 | 885 245 | 29 110 | 22 920 | 6 190 | 27.0% | 861 689 |
| Health | 59 489 | 81 436 | 83 634 | 809 | – | 809 | 100.0% | 83 634 |
| ***Economic and environmental services*** | **1 066 375** | **1 534 310** | **1 707 903** | **28 594** | **66 259** | **(37 665)** | **-56.8%** | **1 283 757** |
| Planning and development | 51 066 | 151 588 | 167 436 | 3 952 | 6 646 | (2 694) | -40.5% | 164 136 |
| Road transport | 988 308 | 1 345 610 | 1 500 785 | 23 890 | 59 564 | (35 673) | -59.9% | 1 093 335 |
| Environmental protection | 27 000 | 37 112 | 39 682 | 752 | 50 | 702 | 1417.0% | 26 286 |
| ***Trading services*** | **2 292 473** | **4 176 629** | **4 346 329** | **204 743** | **207 842** | **(3 099)** | **-1.5%** | **3 560 325** |
| Energy sources | 736 092 | 805 190 | 858 054 | 81 740 | 77 604 | 4 136 | 5.3% | 882 841 |
| Water management | 921 660 | 1 517 922 | 1 535 558 | 62 189 | 27 250 | 34 939 | 128.2% | 1 039 058 |
| Waste water management | 533 320 | 1 381 056 | 1 432 083 | 49 241 | 42 249 | 6 992 | 16.5% | 1 270 387 |
| Waste management | 101 400 | 472 461 | 520 633 | 11 573 | 60 739 | (49 166) | -80.9% | 368 039 |
| ***Other*** | **14 800** | **10 195** | **10 261** | **–** | **100** | (100) | -100.0% | **10 261** |
| **Total Capital Expenditure - Functional Classification** | **5 316 290** | **8 388 432** | **8 784 724** | **290 206** | **361 946** | **(71 740)** | **-19.8%** | **7 501 544** |
| **Funded by:** | | | | | | | | |
| National Government | 2 047 136 | 2 189 348 | 2 189 635 | 55 812 | 70 189 | (14 377) | -20.5% | 1 849 888 |
| Provincial Government | 22 430 | 22 038 | 22 038 | 956 | 215 | 741 | 344.4% | 22 038 |
| District Municipality | – | – | – | – | – | – | | – |
| Other transfers and grants | 49 804 | 53 700 | 53 700 | 8 854 | 7 573 | 1 281 | 16.9% | 53 700 |
| **Transfers recognised - capital** | **2 119 370** | **2 265 085** | **2 265 373** | **65 623** | **77 977** | **(12 355)** | **-15.8%** | **1 925 626** |
| **Public contributions & donations** | – | – | – | – | – | – | 0.0% | – |
| **Borrowing** | 388 077 | 1 091 580 | 1 091 580 | 32 837 | 14 150 | 18 687 | 132.1% | 772 662 |
| **Internally generated funds** | 2 808 842 | 5 031 767 | 5 427 771 | 191 747 | 269 819 | (78 072) | -28.9% | 4 803 257 |
| **Total Capital Funding** | **5 316 290** | **8 388 432** | **8 784 724** | **290 206** | **361 946** | **(71 740)** | **-19.8%** | **7 501 544** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

### *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<br>R thousands | 2018/19 | Budget Year 2019/20 | | | |
|---|---|---|---|---|---|
| | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| **ASSETS** | | | | | |
| **Current assets** | | | | | |
| Cash | 302 472 | 146 904 | 146 904 | 328 370 | 146 904 |
| Call investment deposits | 10 649 133 | 6 199 428 | 7 773 568 | 10 649 133 | 7 773 568 |
| Consumer debtors | 6 215 923 | 9 710 204 | 6 538 936 | 4 823 820 | 6 538 936 |
| Other debtors | 985 204 | 1 826 248 | 528 864 | 1 343 668 | 528 864 |
| Current portion of long-term receivables | 8 838 | 15 755 | 4 007 | 8 838 | 4 007 |
| Inventory | 435 992 | 570 789 | 479 590 | 459 540 | 479 590 |
| **Total current assets** | **18 597 563** | **18 469 328** | **15 471 870** | **17 613 370** | **15 471 870** |
| **Non current assets** | | | | | |
| Long-term receivables | 23 794 | 23 333 | 11 450 | 21 975 | 11 450 |
| Investments | 5 342 557 | 5 171 322 | 5 765 080 | 6 047 069 | 5 765 080 |
| Investment property | 582 962 | 581 285 | 581 285 | 582 962 | 581 285 |
| Investments in Associate | – | – | – | – | – |
| Property, plant and equipment | 45 703 232 | 51 856 546 | 52 233 023 | 45 508 476 | 52 233 023 |
| Biological | – | – | – | – | – |
| Intangible | 693 178 | 424 856 | 424 856 | 697 380 | 424 856 |
| Other non-current assets | 10 280 | 8 891 | 8 891 | 10 280 | 8 891 |
| **Total non current assets** | **52 356 002** | **58 066 233** | **59 024 584** | **52 868 142** | **59 024 584** |
| **TOTAL ASSETS** | **70 953 565** | **76 535 561** | **74 496 454** | **70 481 512** | **74 496 454** |
| **LIABILITIES** | | | | | |
| **Current liabilities** | | | | | |
| Bank overdraft | – | – | – | – | – |
| Borrowing | 427 597 | 489 858 | 489 858 | 427 597 | 489 858 |
| Consumer deposits | 410 962 | 461 809 | 452 058 | 424 779 | 452 058 |
| Trade and other payables | 7 127 758 | 10 762 203 | 6 405 006 | 3 579 424 | 6 405 006 |
| Provisions | 1 147 974 | 1 143 617 | 1 143 617 | 1 140 231 | 1 143 617 |
| **Total current liabilities** | **9 114 291** | **12 857 487** | **8 490 539** | **5 572 030** | **8 490 539** |
| **Non current liabilities** | | | | | |
| Borrowing | 6 270 937 | 7 838 577 | 7 838 577 | 6 304 555 | 7 838 577 |
| Provisions | 6 877 088 | 7 072 595 | 7 072 595 | 6 877 088 | 7 072 595 |
| **Total non current liabilities** | **13 148 025** | **14 911 172** | **14 911 172** | **13 181 643** | **14 911 172** |
| **TOTAL LIABILITIES** | **22 262 316** | **27 768 659** | **23 401 711** | **18 753 673** | **23 401 711** |
| **NET ASSETS** | **48 691 250** | **48 766 902** | **51 094 743** | **51 727 839** | **51 094 743** |
| **COMMUNITY WEALTH/EQUITY** | | | | | |
| Accumulated Surplus/(Deficit) | 43 892 330 | 43 002 095 | 46 323 333 | 46 976 799 | 46 323 333 |
| Reserves | 4 798 920 | 5 764 808 | 4 771 410 | 4 751 041 | 4 771 410 |
| **TOTAL COMMUNITY WEALTH/EQUITY** | **48 691 250** | **48 766 902** | **51 094 743** | **51 727 839** | **51 094 743** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

## *Table C7: Monthly Budget Statement - Cash Flow*

The City's cash flow position and cash/cash equivalent outcome is shown in the table below.

| Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | |
| **Receipts** | | | | | | | | |
| Property rates | 9 319 556 | 9 714 194 | 9 714 194 | 1 624 591 | 1 570 674 | 53 917 | 3.4% | 9 714 194 |
| Service charges | 20 600 259 | 18 787 179 | 18 787 179 | 3 305 163 | 3 284 352 | 20 811 | 0.6% | 18 787 179 |
| Other revenue | 2 573 710 | 1 746 152 | 1 746 152 | 235 097 | 353 343 | (118 245) | -33.5% | 1 746 152 |
| Government - operating | 4 468 913 | 7 376 568 | 7 493 227 | 2 424 809 | 2 586 359 | (161 550) | -6.2% | 7 493 227 |
| Government - capital | 2 079 448 | 2 211 385 | 2 211 673 | 680 603 | 524 385 | 156 218 | 29.8% | 2 211 673 |
| Interest | 1 427 759 | 912 495 | 912 495 | 194 581 | 143 335 | 51 246 | 35.8% | 912 495 |
| Dividends | – | – | – | – | – | – | - | – |
| **Payments** | | | | | | | | |
| Suppliers and employees | (30 505 458) | (35 467 695) | (35 584 353) | (6 379 773) | (6 015 643) | 364 130 | -6.1% | (35 584 353) |
| Finance charges | (717 853) | (717 075) | (717 075) | (43 259) | (43 223) | 36 | -0.1% | (717 075) |
| Transfers and Grants | – | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **9 246 334** | **4 563 204** | **4 563 492** | **2 041 813** | **2 403 582** | **361 770** | **15.1%** | **4 563 492** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | |
| **Receipts** | | | | | | | | |
| Proceeds on disposal of PPE | 151 009 | 97 432 | 97 432 | – | – | – | | 97 432 |
| Decrease (Increase) in non-current debtors | – | – | – | – | – | – | | – |
| Decrease (increase) other non-current receivables | 7 513 | 1 228 | 1 228 | – | – | – | | 1 228 |
| Decrease (increase) in non-current investments | (936 202) | (267 859) | (267 859) | – | – | – | | (267 859) |
| **Payments** | | | | | | | | |
| Capital assets | (5 392 818) | (7 549 589) | (7 906 251) | (1 150 079) | (1 885 863) | (735 784) | 39.0% | (7 906 251) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **(6 170 498)** | **(7 718 788)** | **(8 075 450)** | **(1 150 079)** | **(1 885 863)** | **(735 784)** | **39.0%** | **(8 075 450)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | |
| **Receipts** | | | | | | | | |
| Short term loans | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | 196 420 | 1 091 580 | 1 091 580 | – | – | – | | 1 091 580 |
| Increase (decrease) in consumer deposits | 29 302 | 41 983 | 41 983 | – | – | – | | 41 983 |
| **Payments** | | | | | | | | |
| Repayment of borrowing | (368 901) | (384 878) | (384 878) | (50 000) | (50 000) | – | | (384 878) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **(143 179)** | **748 685** | **748 685** | **(50 000)** | **(50 000)** | **–** | | **748 685** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | **2 932 657** | **(2 406 899)** | **(2 763 274)** | **841 734** | **467 719** | | | **(2 763 274)** |
| Cash/cash equivalents at beginning: | 5 486 618 | 7 392 776 | 8 419 275 | 8 419 275 | 8 419 275 | | | 8 419 275 |
| Cash/cash equivalents at month/year end: | 8 419 275 | 4 985 877 | 5 656 001 | 9 261 009 | 8 886 994 | | | 5 656 001 |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

## SUPPORTING DOCUMENTATION:  CITY OF CAPE TOWN

### Table SC1: Material variance explanations for revenue by source

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Revenue By Source** | | | | |
| Property rates | 29 354 | 1.8% | The variance is a combination of over-/under-recovery mainly on:<br>1. Property rates (over), due to real time supplementary valuation done in July 2019 and fewer billings reversals.<br>2. Income Forgone (under), due to lower than planned old age rebates and exemptions processed to date. | Actual revenue trends are monitored for possible adjustments in the January 2020 adjustments budget. |
| Service charges - electricity revenue | 255 886 | 10.5% | The over-recovery is due to period changes in consumption as a consequence of changing weather conditions and consumer demand. The winter months impacted customers that moved to alternate energy sources and who now have to rely on the grid for heating water. | Actual revenue is dependent on consumer demand.<br>Period budget provisions will be reviewed in line with actual trends. |
| Service charges - water revenue | (45 699) | -9.3% | The City lowered the water tariff to the 2018/19 level 3 tariff during the 2018/19 financial year. The 2018/19 level 3 tariff is noticeable less than the level 6 tariff but there is allowance for additional (although limited) means of consumption. The 2018/19 level 3 tariff has been converted to the 2019/20 level 1 tariff. The 2019/20 level 1 tariff relies on a higher consumption level to achieve a revenue target to sustain the cost of water and sanitation services. From analysis of the financial information at this early stage, the consumption has not increased to the level of the revenue target. | The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates in the January 2020 adjustments budget. |
| Service charges - sanitation revenue | (5 901) | -2.5% | The City lowered the water tariff to the 2018/19 level 3 tariff during the 2018/19 financial year. The 2018/19 level 3 tariff is noticeable less than the level 6 tariff but there is allowance for additional (although limited) means of consumption. The 2018/19 level 3 tariff has been converted to the 2019/20 level 1 tariff. The 2019/20 level 1 tariff relies on a higher consumption level to achieve a revenue target to sustain the cost of water and sanitation services. From analysis of the financial information at this early stage, the consumption has not increased to the level of the revenue target. | The department will continue to monitor consumption levels  and trends, which will influence the decision to adjust the revenue estimates in the  January 2020 adjustments budget. |
| Service charges - refuse revenue | 1 077 | 0.5% | Immaterial variance. | - |
| Rental of facilities and equipment | (199) | -0.4% | Immaterial variance. | - |
| Interest earned - external investments | 15 065 | 7.6% | The over-recovery is mainly due to the favourable investment and cash balances at 31 August 2019. | No remedial action required. |
| Interest earned - outstanding debtors | 4 775 | 8.1% | The over recovery is due to higher than planned outstanding consumer debtor accounts for Property Rates and Solid Waste resulting in higher than planned interest for the period. | Collection of outstanding debtors are based on principles and guidelines as contained in the City’s Credit Control and Debt Management policy.  Monthly meetings are held between the Debt Management department and various other departments to discuss possible solutions to minimise the growing debt. |

Table continues on next page

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Revenue By Source** | | | | |
| Dividends received | – | - | - | - |
| Fines, penalties and forfeits | 37 335 | 19.8% | The over-recovery is mainly on:<br>1. Fines, penalties and forfeits, where over-recovery is mainly on Traffic Fines, which is linked to the number of fines issued. 80% of fines are deemed as accruals while 20% relates to the collectable portion.<br>a) Traffic fines (accruals), due to more than planned fines issued for various by-law offences during this period; and<br>b) Traffic Fines (collectable), due to more fines paid to date as a result of more convenient payment facilities being made available to the public as well as the impact of reduced fines by the Magistrates Courts, making it more affordable for the public to pay. | Actual revenue trends are monitored and period budget provisions will be reviewed and adjusted where so identified. |
| Licences and permits | (1 538) | -13.8% | Immaterial variance. | - |
| Agency services | 4 798 | 14.9% | The over-recovery is due to an increase in the number of registration of new and unlicensed vehicles. | No corrective action required. |
| Transfers and subsidies | 2 806 | 0.1% | The variance is a combination of over-/under-recovery and is mainly within the following directorates:<br>1. Community Services (under), due to outstanding payments from the Provincial Government: Western Cape for expenditure claims submitted.<br>2. Human Settlements (over), due to actual spend being higher than period budget provisions as well as expenditure on ongoing projects from 2018/19, which is higher than anticipated as progress is ahead of the original construction schedule.<br>3. Transport (under), where contracts with the AFC Maintenance service providers are still being vetted by the Legal Services department before sign-off. | Period budget provisions will be reviewed and adjusted where so required. |
| Other revenue | (3 910) | -3.1% | The variance is a combination of over-/under-recovery on various revenue elements within this category.<br>1. Collection Charges Recovered (over), due to recovery of outstanding debt through the pre-payment meter system.<br>2 Skills Development Levy (under), where no revenue was received for the period. The payment of this levy is unpredictable and difficult to plan per monthly cycle.<br>3. Busfares - Transit Products (under), due to the N2 Express shutdown as well as the long term negative effects of the MyCiTi bus drivers' strike on ridership.<br>4. By-product Sales (over), due to higher than planned revenue received for the sale of by-products (timber) at Steenbras- and Wemmershoek dam.<br>5. Development Levies/BICL (under), due to lower than planned actual revenue received for the month under review. Development levies are linked directly to property developments in the City and accurate period planning is not possible.<br>6. Hire of Municipal Staff (over), due to higher than anticipated Law Enforcement staff being hired for externally-funded events.<br>7. Camp/Resort fees and admission fees (under), due to lower than planned income received during the winter season as use and demand for facilities was lower than planned.<br>8. Recoveries of Operational Expenditure (over), due to the Cost Recovery Tariff raised for Koeberg (Nuclear Power Plant - Disaster Contingency Plan), which is not aligned to the period budget provision. | Trends and performance will be monitored and period budget provisions will be reviewed to ensure alignment with actual trends. |
| Gains on disposal of PPE | (6 573) | -95.7% | The variance is due to actual revenue being less than the period budget to date as timing of actuals cannot be forecasted. | Period budget provisions will be reviewed if necessary. |

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

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Revenue by Vote** | | | | |
| Vote 1 - Community Services & Health | (25 469) | -17.4% | The variance reflects mainly on:<br>1. Rental of Facilities & Equipment, due to a lower than planned demand as well as intermitted maintenance and emergency repairs resulting in the temporary closure of certain facilities.<br>2. Fines, penalties and forfeits, due to lower than planned revenue from overdue book fines, which cannot be accurately determined as it is based on consumer behaviour.<br>3. Transfers and Subsidies, due to payments outstanding for claims submitted to the Provincial Government Western Cape.<br>4. Other revenue (under), combination of over/under, mainly on:<br>a) Camp/Resort fees and admission fees (under), due to lower than planned income received during the winter season as use and demand for facilities was lower than anticipated;<br>b) Burial fees (over), due to higher than planned demand for burial services; and<br>c) Application fees (over), due to more than planned applications received for extended liquor trading hours. | The January 2020 adjustments budget will be used to align the budget base to actual revenue trends.<br>The budget on Transfers & Subsidies will be aligned to the actual payments received. |
| Vote 2 - Corporate Services | (5 454) | -46.6% | The under-recovery is mainly on:<br>1. Skills Development Levy, due to the unpredictable and erratic nature of actual income on this revenue item.<br>2. Service Charges - Infrastructure and Facilities, due to the continual pausing of Broadband-related work as well as delays in the conclusion of contracts with Liquid Telecommunications.<br>3. Grants and subsidies - National, due to the inability to appoint the full complement of graduates on the Graduate Intern Program. | Period budgets on Skills Development levies will be adjusted in September 2019. |
| Vote 3 - Economic Opportunities & Asset Managemnt | (1 942) | -6.5% | The variance is a combination of over-/under-recovery.<br>1. Rental of facilities and equipment (over), due to higher than planned market-related and non-market related rental revenue received as a result of more contracts being concluded, increased rental tariffs and more effective systems introduced to collect arrears; and<br>2. Gains on disposal of PPE (under), due to income on land sales only recognised after completion of the conveyancing process. | No remedial action required at this stage. |
| Vote 4 - Energy & Climate Change | 245 098 | 10.0% | The variance is a combination of over-/under-recovery:<br>1. Electricity sales (over), due to period changes in consumption as a consequence of changing weather conditions and consumer demand. The winter months impacted customers that had moved to alternate energy sources but now had to rely on the grid for heating water.<br>2. Development Contribution/Levy & BICL (under), where revenue is dependent on property development, which is unpredictable and fluctuates constantly. | Actual revenue is dependent on consumer demand. No immediate corrective action is required.<br>Period budget provisions will be reviewed in line with actual trends. |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Revenue by Vote** | | | | |
| Vote 5 - Finance | 66 211 | 1.7% | The variance is a combination of over-/under-recovery.<br>1. Property rates (over), due to real time supplementary valuation done in July 2019 and fewer reversals.<br>2. Income Forgone (under), due to fewer than anticipated old age rebates and exemptions processed to date.<br>3. Interest earned - external investments (over), mainly due to higher than expected cash and investment balances.<br>4. Interest earned - outstanding debtors (over), due to higher than planned interest earned on outstanding Property Rates Debtors accounts.<br>5. Fines, penalties and forfeits (under), due to credit balances, previously recognised as unclaimed funds on debtor accounts, now being claimed by debtors.<br>6. Agency Income - Provincial (over), due to an increase in the number of registration of new and unlicensed vehicles.<br>7. Service Charges - Revenue (under), due to lower than planned indigent provision for consumers who qualify for assistance relating to refuse charges.<br>8. Other revenue (over), on Recoveries of Operational Expenditure, due to the Cost Recovery Tariff raised for Koeberg (Nuclear Power plant - Disaster Contingency Plan), not being aligned to the period budget provision. | Budget provisions will be reviewed during the mid-year review and performance assessment process.<br>Period budget will be adjusted where so identified. |
| Vote 6 - Human Settlements | 55 361 | 103.1% | The variance is a combination of over-/under-recovery.<br>1. Rental of facilities and equipment (under), due to the erroneous reversal of prior year billing.<br>2. Indigent Relief (under), due to lower than anticipated indigent relief applications received to date.<br>3. Grants and subsidies (over), due to period budget provisions being lower than actual spending as well as ongoing projects from 2018/19 on which spending is higher than planned as progress on site is ahead of the original construction schedule. | Corporate Finance's assessment of estimates for the reversal of prior year billings will be finalised and incorporated in September 2019.<br>Period budget provisions will be reviewed and adjusted where so required.<br>Period budget provisions for grants and subsidies will be reviewed and corrected on the system. |
| Vote 7 - Office of the City Manager | 23 | -7345.8% | The over-recovery is mainly on Recoveries Staff, due to higher than planned recoveries of expenditure from staff members. Recoveries are based on money owed by staff to the City or expenditure incurred by staff in their personal capacity. | The budget provision will be reviewed in the mid-year review and performance assessment process. |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Revenue by Vote** | | | | |
| Vote 8 - Safety & Security | 42 173 | 20.8% | The over-recovery reflects mainly on:<br>1. Fines, penalties and forfeits, where over-recovery is mainly on Traffic Fines, which is linked to the number of fines issued. 80% of fines are deemed as accruals while 20% relates to the collectable portion.<br>a) Traffic fines (accruals), due to more than planned fines issued for various by-law offences during this period; and<br>b) Traffic Fines (collectable), due to more fines paid to date as a result of more convenient payment facilities being made available to the public as well as the impact of reduced fines by the Magistrates Courts, making it more affordable for the public to pay.<br>2. Other Revenue - Hire of municipal staff, due to higher than planned demand for law enforcement staff for externally-funded events. | Actual revenue trends are monitored; period budget provisions will be reviewed and adjusted where so identified. |
| Vote 9 - Spatial Planning & Environment | (524) | -2.1% | The variance is a combination of over-/under-recovery.<br>1. Building Levies and Signage Fees (over), due to demand being more than planned as a result of fluctuations in the construction industry trends.<br>2. Transfers and Subsidies (under), due to a grant-funded position that will not be filled as the functions of the position fall within the Transport directorate.<br>3. Capital Revenue (under), mainly on the Kruskal Avenue Upgrade Project, due to delays caused by the informal traders refusing to relocate to new trading areas. | Actual revenue trends will be monitored and period budget provisions will be reviewed, where necessary. The grant provision for the position will be reduced to zero in the January 2020 adjustments budget. Contractor performance on the Kruskal Avenue project will be monitored closely to address and prevent further delays. |
| Vote 10 - Transport | (54 982) | -35.5% | The under-recovery is mainly on:<br>1. Licences and permits: Road and transport, due to fewer than planned wayleave permit applications received, where the trenchless methodology has not been applied by contractors.<br>2. Transfers and Subsidies, where contracts with the AFC Maintenance service providers have not yet been signed as vetting of these contracts is still being done by the Legal Services department.<br>2. Other Revenue, mainly on:<br>a) Advertising fees, due to vandalism of some advertising space infrastructure making it unavailable for advertising; and<br>b) Bus fares - Transit Products, due to the N2 Express Way shutdown and long term negative effect of the MyCiTi bus driver’s strike on ridership. | Period budget provisions will be reviewed against actual trends and adjusted where so identified. Negotiations for an interim agreement on the N2 Express Way service are underway. |
| Vote 11 - Urban Management | 941 | 2.3% | The over-recovery is mainly on CID: Commercial, due to higher than planned revenue from levies. The annual budget for CID levies was calculated on property valuations at the time of the 2019/20 budget compilation. Supplemental valuations and new members have contributed to the over-recovery to date. | Budget provisions will be reviewed during the mid-year review and performance assessment process. |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Revenue by Vote** | | | | |
| Vote 12 - Water & Waste | (47 069) | -4.5% | The variance is a combination of over-/under-recovery.<br>1. Service Charges - Water Revenue (R45 million under) and Sanitation Revenue (R5.9 million under). From analysis of the financial information at this early stage, consumption has not increased to the anticipated level predicted.<br>2. Service Charges - Refuse Revenue (under), where the use of refuse containers is consumption driven and is currently lower than anticipated.<br>3. Other revenue (over), mainly on:<br>a) Collection Charges Recovered, due to debt recovered through the pre-payment meter system;<br>b) Development Contribution Levy, due to higher than planned revenue received from development levies imposed on developers; and<br>c) By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dam. | The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates in the January 2020 adjustments budget. |

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

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Expenditure by Vote** | | | | |
| Vote 1 - Community Services & Health | (50 300) | -10.3% | The variance reflects 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 Materials:<br>a) Pharmaceutical Supplies and Vaccines, due to issues identified in the supporting documents submitted by the vendor resulting in delays in the verification process thus impacting the processing of invoices; and<br>b) Capturing of labour to operating timesheets not finalised at month-end.<br>3. Contracted Services:<br>a) Delayed implementation of sport & recreation programmes and ward allocation projects, where the tender was finalised only recently;<br>b) R&M - General and Electrical, where the general maintenance term tender award was delayed as a result of additional items being added to the tender, consultations with other departments that still needed to take place and local content requirement, which was added to the tender; and<br>c) Lab Services, due to invoices not yet received from vendors.<br>4. Other Expenditure:<br>a) Electricity, due to August 2019 accounts still outstanding; and<br>b) Training, due to payment of bursaries being lower than planned as some applicants still need to submit documentation. | The directorate currently has currently 492 vacancies, which are in various stages of the recruitment and selection process; 102 posts were filled while 36 were terminated since the beginning of the financial year.<br><br>Outstanding invoices for August 2019 will be paid in September 2019.<br>Term tenders will be completed to ensure maximum budget spend on pro-active maintenance.<br>The process of capturing time sheets will be reviewed.<br>Expenditure trends will be analysed and used to align actual expenditure with the period budget.<br>The January 2020 adjustments budget will be used to align major budget variances to actuals expenditure trend. |
| Vote 2 - Corporate Services | 13 972 | 5.0% | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.<br>2. Legal Cost (over), where certain ongoing cases were finalised and invoiced during this period, resulting in actuals being more than planned.<br>3. Training (over), where invoices were processed earlier than anticipated resulting in misalignment of the period budget with actual expenditure.<br>4. Computer Services Specialised IT Services (over), due to invoices being processed earlier than anticipated resulting in misalignment of period budget and actual trend. | The directorate has 211 vacancies in various stages of the recruitment and selection process; 69 positions were filled and 22 terminations processed since the beginning of the financial year.<br><br>Virements to rectify budget provisions have already been submitted.<br><br>The overall over expenditure will be addressed by reviewing period budget provisions where actual expenditure was incurred against insufficient period budget. |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Expenditure by Vote** | | | | |
| Vote 3 - Economic Opportunities & Asset Managemnt | (19 114) | -11.6% | The under expenditure reflects 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. Depreciation & asset impairment, due to assets being capitalised later than planned.<br>3. Contracted services (combination of over-/under expenditure), mainly on:<br>a) Contractors: Other - Building Contractors (under), due to project implementation in Facilities Management being behind schedule;<br>b) Contractors: R&M - Buildings (under), due to maintenance projects in Facilities Management being behind schedule as well as invoices, which are still to be processed;<br>c) Contractors: R&M - Maintenance of Equipment (over), due to actual expenditure for the month being much higher than the planned period budget; and<br>d) Outsourced Services - Cleaning costs (under), due to invoices that must still be processed. | The directorate has 157 vacancies in various stages of the recruitment and selection process; 10 positions were filled and 4 terminations processed since the beginning of the financial year.<br>Virements to adjust budget provisions will be done in September 2019. |
| Vote 4 - Energy & Climate Change | (2 157) | -0.1% | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.<br>2. Bulk Purchases (over), due to higher than planned bulk purchases of electricity as a result of higher demand during winter.<br>3. Contracted Services - R&M Electrical (under), due to delays in receipt of invoices from contractors for work performed. | The directorate has 319 vacancies in various stages of the recruitment and selection process. 91 vacancies were filled and 41 posts terminated since the beginning of the financial year.<br>Cash flows will be adjusted according to spending plans. |
| Vote 5 - Finance | (10 106) | -2.1% | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacancies.<br>2. Transfers and Subsidies (over), due to misalignment of the period budget with the actual expenditure.<br>3. Other Expenditure (under), where payment for investment management fees are done one month in arrears resulting in misalignment of the period budget with the actual expenditure.<br>4. Finance Charges (over), due to misalignment of the actual expenditure with the period budget provision. | The directorate has 185 vacancies in various stages of the recruitment and selection process; 41 vacancies were filled and 14 posts were terminated since the beginning of the financial year.<br><br>Alignment of the period budget with the actual expenditure will be undertaken where necessary. |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Expenditure by Vote** | | | | |
| Vote 6 - Human Settlements | (17 506) | -9.2% | The under expenditure reflects mainly against:<br>1. Employee related costs, due to vacancies that are in various stages of the recruitment and selection process, and the turnaround time in filling those vacancies.<br>2. Contracted Services - Security Services, due to the demand for security services being lower than planned to date. | The directorate currently has 177 vacancies in various stages of the recruitment and selection process; 11 vacancies were filled and 5 posts were terminated since the beginning of the financial year. The vacancy rate indicates a slight improvement from the previous reporting period. The directorate has put measures in place to expedite the turnaround time of filling vacancies.<br><br>Period budget provisions on Contracted Services will be reviewed and adjusted to be more in line with actual expenditure. |
| Vote 7 - Office of the City Manager | (6 598) | -13.9% | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.<br>2. Remuneration of Councillors (under), due to councillor increases not yet finalised and approved.<br>3. Materials Consumables (over), due to higher than planned expenditure to date.<br>4. Event Promoters (under), where expenditure is linked to demand and no expenditure was incurred for the period under review.<br>5. Archiving/Storage of files (over), due to higher than planned expenditure for the month.<br>6. Computer Services - Software (over), due to higher than planned expenditure for the month. | The directorate has 29 vacancies in various stages of the recruitment and selection process; 4 positions were filled and 3 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible.<br>Virements will be processed where misalignment between the period budget provisions and the actual expenditure trend exist.<br>Period budget provisions will be reviewed and adjusted. |
| Vote 8 - Safety & Security | (49 540) | -9.3% | The under expenditure reflects mainly against:<br>1. Employee related costs, due to the turnaround time in the filling of vacancies.<br>2. Depreciation, due to delays in the completion of two fire stations in the previous financial year resulting in the assets not being capitalised as planned.<br>3. Materials - Other (Fuel), where Law Enforcement staff travelled fewer kilometres, and staff are being transported in bigger capacity vehicles (such as mini-busses) resulting in a reduction in fuel costs.<br>4. Contracted Services, mainly on R&M - Contractors, due to repairs to equipment used for roadworthy and calibration of equipment not yet done as SCM deviation reports and approvals are not yet finalised.<br>5. Other expenditure, mainly on Commission-Revenue Sharing, due to actual payments being made one month in arrears resulting in the period budget provision not being aligned to the actual trend.<br>6. Transfers and Subsidies, due to cancellation of The African Advertising Week event. | The directorate has 487 vacancies in various stages of the recruitment and selection process; 138 posts were filled while 25 were terminated since the beginning of the financial year.<br>Alignment of the period budget with actual expenditure will be undertaken, where required. |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Expenditure by Vote** | | | | |
| Vote 9 - Spatial Planning & Environment | (9 877) | -9.5% | The variance is mainly on employee related costs, due to the turnaround time in filling vacancies, the internal filling of vacancies and finalisation of job descriptions for additional funded posts. | The directorate has 97 vacancies in various stages of the recruitment and selection; 19 posts were filled and 8 posts terminated since the beginning of the financial year. Two labour brokers are in the process of being appointed to assist with the recruitment and selection function. |
| Vote 10 - Transport | (12 023) | -3.3% | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.<br>2. Other Materials (over), mainly on:<br>a) Fuel, due to numerous fuel price increases and consumption levels/requirements for the period.<br>b) R&M Materials General, due to stormwater projects progressing faster than anticipated as a result of the significant rainfall over the past few months.<br>3. Contracted Services (under), mainly on:<br>a) G&D Advisory Services - Project Management, where the invoice for MyCiTi Station Management for July 2019 was not approved for payment as the verification process had not been completed yet; and<br>b) R&M Contracted Services - Buildings, due to planning, measuring and compiling of work project documents taking place in July 2019 and August 2019 after which implementation will take place.<br>4. Other Expenditure (over), mainly on:<br>a) MyCiTi Insurance, where the insurer of the buses required that 70% of the 2019/20 premium be paid at the start of the financial year; and<br>b) Software Licences, where the annual SAP Licence fee was paid earlier than planned. | The directorate has 350 vacancies in various stages of the recruitment and selection; 13 posts were filled while 16 were terminated since the start of the financial year.<br>The cash flow on R&M and MyCiTi insurance will be adjusted to align with reasonable expenditure timelines and capacity. |
| Vote 11 - Urban Management | (1 332) | -1.1% | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (under), due to the turnaround time of filling vacancies as well as the impact of the internal filling of vacancies; and<br>2. Transfers and Subsidies (over), mainly on Grants/ Sponsorships, due to the earlier than planned payment made by the MURP department towards the Safety Lab as per Council resolution. | The directorate has 53 vacancies in various stages of the recruitment and selection process; 9 positions were filled and 8 terminations processed since the beginning of the financial year.<br>Period budget provisions will be reviewed and adjusted in September 2019. |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Expenditure by Vote** | | | | |
| Vote 12 - Water & Waste | (309 933) | -24.4% | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (under), due to the turnaround time in filling vacancies and the consequential impact of the filling of vacancies from internal resources.<br>2. Bulk Purchases - Water (under), mainly on:<br>a) Bulk Water Levy, due to invoices outstanding from the National Department of Water & Sanitation and lower than expected levels of consumption; and<br>b) Bulk Water - Desalination, where invoices relating to temporary desalination plants are currently pending, due to verification of contract conditions by the project manager.<br>3. Other materials – Chemicals (under), where the current water consumption and lower levels of demand resulted in a decline in the need for procurement of chemicals.<br>4. Contracted Services (under), mainly on:<br>a) R&M, where a number of work projects are still in the process of being finalised in order for purchase orders to be generated as well as tenders, which are at various stages of the tender process;<br>b) Sewerage services, due to delays in submission of invoices by vendors for informal settlements as well as delays in awarding the Faecal Sludge Management Facility tender;<br>c) Advisory Services - Research & Advisory, due to misalignment of the period budget;<br>d) Haulage, Litter Picking and Street Cleaning, where plans for the removal of illegal dumping was only finalised in July 2019 resulting in the process being behind schedule and not aligned to the period budget provisions; and<br>e) Servicing of vehicles and equipment, due to replacement of vehicle fleet, which resulted in maintenance costs being much lower than planned.<br>5. Other Expenditure (under), mainly on:<br>a) Hire of LDV/Cars, due to expenditure minimisation efforts and delays in receipt of invoices for August 2019;<br>b) Electricity, due to lower volumetric flows requiring transportation;<br>c) Water Research Levy, due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated; and<br>d) Rehabilitation of Closed Landfill Sites, where the new tender for the Radnor Landfill site, which is currently in the procurement process, will only be awarded closer to the end of the financial year as the specifications finalisation is taking longer than anticipated. | The directorate has 1158 vacancies in various stages of the recruitment and selection process; 74 vacancies were filled and 53 posts were terminated since the beginning of the financial year.<br><br>Period budget provisions will be reviewed and adjusted where so required.<br>Virements will be processed where identified.<br>Budget provisions for the current financial year will be revisited to identify potential budget amendments during the mid-year review and performance assessment process. |

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

| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Expenditure By Type** | | | | |
| Employee related costs | (245 461) | -11.6% | The variance is mainly due to:<br>1. The turnaround time in filling vacancies;<br>2. The internal filling of vacancies; and<br>3. Slower than planned implementation of job creation projects. | The City had 3715 vacancies as at 31 August 2019; 581 positions were filled (382 internal and 199 external) with 235 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required. |
| Remuneration of councillors | 50 | 0.2% | Immaterial variance. | - |
| Debt impairment | 1 816 | 0.5% | Immaterial variance. | - |
| Depreciation & asset impairment | (6 010) | -1.2% | Immaterial variance. | - |
| Finance charges | (4 194) | -3.2% | Immaterial variance. | - |
| Bulk purchases | (19 511) | -1.5% | Immaterial variance. | - |
| Other materials | (25 440) | -13.5% | The under expenditure is a combination of over-/under expenditure on:<br>1. Chemicals (under), where the current water consumption trends and lower levels of demand resulted in a decline in the need for treatment thus drastically reducing the procurement of chemicals.<br>2. Fuel (over), due to fuel price increases as well as higher consumption levels inked to operational requirements.<br>3. Pharmaceutical Supplies and Vaccines (under), where the processing of invoices was delayed as the supporting documentation submitted by the vendor did not pass the verification process. | Period budget provisions will be reviewed and aligned to the actual trend.<br>Verification of supporting documents will be resolved in order to process payment of invoices. |

Table continues on next page.

| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Expenditure By Type** | | | | |
| Contracted services | (154 304) | -26.1% | The under expenditure is combination of under-/over expenditure on:<br>1. Legal Cost (over), where more cases were finalised and invoiced than original anticipated, resulting in actuals being more than planned.<br>2. R&M (under), where a number of work projects are still in the process of being finalised before purchase orders can be generated, as well as certain project tenders, which are in various stages of the tender process.<br>3. Sewerage services (under), due to delays in receipt of invoices for work done at informal settlements, as well as decrease in the award of the Faecal Sludge Management Facility tender.<br>4. Advisory Services - Research & Advisory (under), due to delays experienced with land acquisitions, resulting in delayed implementation of some of the New Water Plan projects.<br>5. Haulage, Litter Picking and Street Cleaning (under), due to delays in finalisation of plans for the removal of illegal dumping resulting in misalignment of the period budget provisions.<br>6. Servicing of vehicles and equipment (under), due to replacement of vehicle fleet resulting in lower maintenance costs.<br>7. Delayed implementation of sport and recreation programmes and ward allocation projects, due to delayed finalisation of related tenders.<br>8. R&M - General & Electrical, where awarding of the transversal general maintenance term tender was delayed, due to additional items being added to the tender, consultations with other departments and addition of the local content requirement to the tender.<br>9. Lab Services, due to invoices outstanding for August 2019.<br>10. G&D Advisory Services - Project Management, mainly due to the non-payment of the July 2019 invoice for MyCiTi Station Management as the verification process is still not finalised.<br>11. R&M Contracted services - Buildings, where planning, measuring and compiling of work project documents took place in July 2019 and August 2019 after which implementation will take place. | Finance/project managers to follow up on outstanding invoices.<br>Period budget provisions to be aligned with actual expenditure and future planned work.<br>Outstanding term tenders to be finalised to ensure maximum budget spend on pro-active maintenance. |
| Transfers and subsidies | 1 477 | 4.7% | Over expenditure is mainly within the Finance directorate where the actual contribution/grant towards the Cape Town Stadium entity is not aligned with the budget provision. | Period budget provision to be reviewed and aligned with actual payments. |

Table continues on next page.

| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Expenditure By Type** | | | | |
| Other expenditure | (23 200) | -6.3% | The variance is a combination of over-/under expenditure, mainly on:<br>1. Insurance-Non GIF (over), due to the upfront payment of 70% of the 2019/20 premium for MyCiTi Insurance as required by the insurer.<br>2. Hire of LDV/Cars (under), due to expenditure minimisation efforts and a delay in the receipt of invoices for August 2019.<br>3. Electricity (under), mainly due to lower volumetric flows requiring transportation.<br>4. Water Research Levy (under), due to the water levy being directly aligned with the raw water bulk purchases, which was lower than anticipated.<br>5. Rehabilitation of Closed Landfill Sites (under), where the new tender for the Radnor Landfill site, is still in the procurement process and will only be awarded closer to the end of the financial year.<br>6. Commission - Revenue Sharing (under), where actual payments are made one month in arrears resulting in misalignment of the period budget provision and the actual trend.<br>7. Software Licences - Upgrade/Protection (over), mainly within the Transport directorate, where payment of the SAP licence for the full calendar year (January 2019 to December 2019) was processed resulting in a misalignment of the period budget provision. | No corrective action required.<br>Period budget provisions will be reviewed and aligned to the actual trend. |
| Loss on disposal of PPE | 263 | 340.6% | The variance is due to misalignment of the period budget provision and actual trend as timing of actual is unknown until it occurs. | Period budget provisions will be reviewed. |

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

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Capital Expenditure by Vote** | | | | |
| Vote 1 - Community Services & Health | 4 110 | 261.0% | The positive variance is as a result of earlier than expected implementation and delivery of goods on the following projects:<br>1. Books, Periodical & Subscriptions;<br>2. IT Equipment: Replacement;<br>3. IT Equipment: Additional;<br>4. Ideal Clinic;<br>5. Welgemoed Cemetery Development; and<br>6. Facility Upgrades. | Project managers, together with the support of the finance manager and finance heads, will:<br>a. Continually engage with SCM to mitigate and resolve procurement issues that may cause potential delays in project implementation;<br>b. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously;<br>c. Engage with the community in order to mitigate community concerns raised; and<br>d. Identify challenges and process virements, where applicable, to ensure maximum capital spend at financial year-end. |
| Vote 2 - Corporate Services | (48 550) | -95.1% | The negative variance reflects on the following programmes/projects:<br>1. Enterprise Monitoring and Management Solutions programme, where cash flows are misaligned. Projects are currently in the initiation phase with procurement processes to follow in September 2019.<br>2. Data Storage Security & Accessibility FY20, where cash flows are misaligned. Project constraints and resource availability has resulted in a commencement date in October 2019.<br>3. Computers and Equipment - Replacement FY20: Some orders have been received and further orders have been placed; awaiting delivery. | 1. and 2. Cash flows will be amended during the January 2020 adjustments budget.<br>3. Further orders will be placed once tender 60G is in place. |
| Vote 3 - Economic Opportunities & Asset Managemnt | (1 793) | -24.3% | Facilities Management: Construction on the FM Infrastructure project has commenced. Some orders have been placed; awaiting delivery. | The project manager is in liaison with the supplier regarding the outstanding delivery. Further orders will be placed once quotes are received. |
| Vote 4 - Energy & Climate Change | 1 810 | 2.2% | Immaterial variance. | - |
| Vote 5 - Finance | 366 | 40.1% | The positive variance is as a result of Furniture & IT equipment delivered earlier than anticipated. | No corrective action required. |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Capital Expenditure by Vote** | | | | |
| Vote 6 - Human Settlements | 6 190 | 27.0% | The positive variance is mainly due to:<br>1. Progress on site in respect of electrification on the Masiphumelele-, Gugulethu- and Heideveld housing projects being ahead of schedule: and<br>2. Good performance by consultants on the Conradie Housing Development, which is managed by the Western Cape Government. | Project managers will ensure that projects are managed and monitored to prevent them from falling behind schedule. |
| Vote 7 - Office of the City Manager | (100) | -75.3% | The variance is due to IS&T tender 152G/2015/16 being put on hold, due to the tender extension that has reached its financial limit. | Orders will be placed once tender 60G is in place. |
| Vote 8 - Safety & Security | 9 818 | 2029.9% | The variance is due to earlier than anticipated delivery of Vehicles (R5.2 million) and Radios & equipment (R3.7million). | Project managers will continue to closely monitor implementation of projects within the prescribed timelines and ensure maximum capital spend at financial year-end. |
| Vote 9 - Spatial Planning & Environment | (2 128) | -32.0% | The negative variance is due to:<br>1. Computer Equipment Replacement FY20: Orders on IS&T tender 152G/2015/16 were placed on hold as the tender extension has reached its financial limit; and<br>2. Delays on the Kruskal Avenue Upgrade project, due to informal traders being on site. | 1. Orders will be placed when tender 60G is in place.<br>2. The contractor will be working over weekends in order to get the project back on schedule. |
| Vote 10 - Transport | (35 290) | -59.6% | The directorate has a net negative variance, which is an accumulation of slower than anticipated expenditure on a number of projects, the most significant of which are:<br>1. Bosmansdam dualling - Koeberg to Monta Drive: R20.9 million was accrued in respect of work done in the 2018/19 financial year, which resulted in negative expenditure for 2019/20 financial year.<br>2. Road Construction: Belhar Main Rd: Stellendale - Highbury: Construction tender has been awarded by the BAC. The validity of the long standing (pre-MFMA) professional services agreement, required for construction stage services, has been questioned by the Director: Infrastructure Implementation. A legal services request form has been submitted to the Legal Services department seeking an opinion concerning this matter, and further supporting information has been requested and provided. Currently awaiting the legal opinion.<br>3. Road Dualling: Kommetjie Road and Ou Kaapse Weg: Report to BAC is required to obtain approval of a deviation, due to additional costs and time created by service relocation delays.<br>4. IRT - Jan Smuts: Services relocation is underway. Contractor is behind schedule, due to crime and theft on the construction site especially after hours as well as having to deal with underground services including damage to existing infrastructure. | 1. The invoice in respect of the accrued amount was submitted for payment.<br>2. Acceptance of the construction tender is pending. Cash flow will be amended in the January 2020 adjustments budget.<br>3. The contractor is now on programme with an expected completion date in March 2020.<br>4. Cash flow will be amended in the January 2020 adjustments budget. |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Capital Expenditure by Vote** | | | | |
| Vote 11 - Urban Management | 61 | 20.3% | Furniture and IT equipment was delivered earlier than anticipated. | No corrective action required. |
| Vote 12 - Water & Waste | (6 233) | -4.8% | The directorate is slightly behind planned spend. The main reasons are listed below at departmental level. | There are on-going engagements with directors and responsible project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend. Remedial action required as indicated below. |
| Management: Water & Waste | – | | Immaterial variance. | - |
| Project Monitoring Unit: W & W | – | | Immaterial variance. | - |
| Solid Waste Management | (47 899) | -78.9% | The negative variance reflects on the following projects:<br>1. Upgrading Solid Waste facilities:<br>a. Scottsdene Depot Upgrade: Project behind schedule, due to initial delays with the guarantees, construction permits and building plans approval. Construction to be completed in May 2020.<br>b. Maitland Specialised Equipment Depot Upgrade: Unforeseen correction to the structure of the building as a result of the age of the building, had to be completed before proceeding with the actual work. Contractor currently under performing as the contract is in penalties. Anticipated completion is at end September 2019.<br>c. Hanover Park Depot: Delays experienced, due to clarification required from bidders for compliance (Local content etc.) and arithmetical errors on tender documents.<br>2. Coastal Park: Design and develop Material Recovery Facility (MRF): Delays resulting from an appeal that has been upheld. It is anticipated that the construction portion of the project will now only start in the 2020/21 financial year.<br>3. New Prince George Drop-off: Initial delays as a result of the lengthy procurement process including legal consideration of objection to fencing specification. A portion of the project is being re-phased to the 2020/21 financial year.<br>4. Retreat Drop-off Upgrade Waste Minimisation: Construction tender 65Q/2017/18 commenced in November 2018. Delays are as a result of intermittent rainfall. | 1. Awaiting court ruling on the legality of the contested contract, which will be honoured.<br>2. Fast-track delayed projects and, where necessary effect adjustments on the cash flows and/or budget. |
| Water & Sanitation Management | 41 666 | 59.7% | The positive variance is mainly due to:<br>1. Land acquisition for Fisantekraal Waste water plant resolved earlier than planned.<br>2. Cape Flats and Table Mountain group aquifers are slightly ahead of programme.<br>3. Good performance of contractors at Zandvliet Waste Water plant site. | There is focused management attention on capital programme implementation as well as closer engagement with CPPM to align reports (e.g. value at risk), and monthly engagements with the CFO office to timeously resolve issues impacting service delivery. |

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

| Description<br>R thousands | YTD variance R Thousands | YTD variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | |
| **Receipts** | | | | |
| Property rates | 53 917 | 3.4% | Immaterial variance. | No corrective action required. |
| Service charges | 20 811 | 0.6% | Immaterial variance. | No corrective action required. |
| Other revenue | (118 245) | -33.5% | More revenue collected than originally budgeted for. | No corrective action required. |
| Government - operating | (161 550) | -6.2% | Less operating grant income received than originally budgeted for. DORA payment schedules were unavailable at the time of drafting the budget. | The budget for the remainder of the year will be aligned with the payment schedule. |
| Government - capital | 156 218 | 29.8% | More grant income received than originally budgeted for. DORA payment schedules were unavailable at the time of drafting the budget. | The budget for the remainder of the year will be aligned with the payment schedule. |
| Interest | 51 246 | 35.8% | Higher cash balances as a result of slower expenditure in previous financial year. | To be aligned in the January 2020 adjustments budget. |
| Dividends | – | - | | |
| **Payments** | | | | |
| Suppliers and employees | 364 130 | -6.1% | Cash outflows quicker than originally budgeted for as a result of year-end expenditure. The system in some instances is unable to differentiate accurately between capital and operating expenditure. | No corrective action required. |
| Finance charges | 36 | -0.1% | Immaterial variance. | No corrective action required. |
| Transfers and Grants | – | | | |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **361 770** | **15.1%** | | |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| **Receipts** | | | | |
| Proceeds on disposal of PPE | – | 0.0% | | |
| Decrease (Increase) in non-current debtors | – | 0.0% | | |
| Decrease (increase) other non-current receivables | – | 0.0% | | |
| Decrease (increase) in non-current investments | – | 0.0% | | |
| **Payments** | | | | |
| Capital assets | (735 784) | 39.0% | Lower creditors outflow than expected. | No corrective action required. |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **(735 784)** | **39.0%** | | |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | |
| **Receipts** | | | | |
| Short term loans | – | | | |
| Borrowing long term/refinancing | – | | | |
| Increase (decrease) in consumer deposits | – | | | |
| **Payments** | | | | |
| Repayment of borrowing | – | | | |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **–** | | | |

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

| Description of financial indicator | Basis of calculation | 2018/19 | Budget Year 2019/20 | | | |
|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| **Borrowing Management** | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | 1.3% | 2.8% | 2.8% | 3.4% | 2.3% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | 7.3% | 17.8% | 16.7% | 14.6% | 10.4% |
| **Safety of Capital** | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 28.4% | 39.1% | 28.8% | 19.9% | 28.8% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 130.7% | 136.0% | 164.3% | 132.7% | 164.3% |
| **Liquidity** | | | | | | |
| Current Ratio | Current assets/current liabilities | 2.04 | 1.44 | 1.82 | 3.16 | 1.82 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 1.20 | 0.49 | 0.93 | 1.97 | 0.93 |
| **Revenue Management** | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 18.0% | 28.3% | 17.3% | 75.9% | 17.4% |
| **Other Indicators** | | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | 30.8% | 33.8% | 33.7% | 23.0% | 33.1% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 9.1% | 9.3% | 9.3% | 7.6% | 2.3% |

## *Table SC3 Monthly budget statement Aged Debtors*

| Description | Budget Year 2019/20 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Days-1 Year | Over 1 Year | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 291 231 | 64 997 | 50 965 | 76 631 | 71 924 | 37 173 | 423 235 | 1 376 499 | 2 392 653 | 1 985 461 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1 026 025 | 61 275 | 26 301 | 13 945 | 15 984 | 16 847 | 81 284 | 218 013 | 1 459 674 | 346 073 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 708 722 | 103 903 | 99 763 | 63 496 | 75 383 | 42 816 | 229 318 | 687 566 | 2 010 966 | 1 098 579 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 157 849 | 28 720 | 25 853 | 27 122 | 29 534 | 15 944 | 130 394 | 471 840 | 887 257 | 674 835 | – | – |
| Receivables from Exchange Transactions - Waste Management | 110 115 | 31 204 | 27 295 | 40 841 | 30 308 | 10 749 | 55 387 | 308 025 | 613 924 | 445 311 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 90 503 | (3 055) | 4 267 | 2 210 | (2 596) | 3 315 | 58 015 | 536 916 | 689 575 | 597 860 | – | – |
| Interest on Arrear Debtor Accounts | 73 519 | 35 392 | 33 313 | 45 752 | 41 008 | 26 585 | 139 291 | 705 734 | 1 100 594 | 958 371 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | (293 940) | (74 982) | (23 729) | (3 293) | (4 138) | (16 455) | (26 326) | (82 904) | (525 767) | (133 116) | – | – |
| **Total By Income Source** | **2 164 023** | **247 453** | **244 028** | **266 704** | **257 407** | **136 974** | **1 090 598** | **4 221 689** | **8 628 875** | **5 973 372** | **–** | **–** |
| **2018/19 - totals only** | **2 642 055** | **610 981** | **469 961** | **406 329** | **326 716** | **319 607** | **858 153** | **4 093 747** | **9 727 549** | **6 004 552** | **–** | **–** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | |
| Organs of State | (121 765) | (26 007) | 25 734 | 21 747 | 13 358 | 9 506 | 22 550 | 22 057 | (32 819) | 89 219 | – | – |
| Commercial | 1 354 898 | 71 171 | 48 108 | 34 638 | 42 253 | 29 419 | 138 136 | 318 893 | 2 037 515 | 563 338 | – | – |
| Households | 989 436 | 187 644 | 154 518 | 191 717 | 166 078 | 99 759 | 826 001 | 3 485 595 | 6 100 747 | 4 769 150 | – | – |
| Other | (58 546) | 14 645 | 15 667 | 18 602 | 35 719 | (1 710) | 103 911 | 395 144 | 523 432 | 551 665 | – | – |
| **Total By Customer Group** | **2 164 023** | **247 453** | **244 028** | **266 704** | **257 407** | **136 974** | **1 090 598** | **4 221 689** | **8 628 875** | **5 973 372** | **–** | **–** |

## *Table SC4 Monthly Budget Statement Aged Creditors*

| Description | Budget Year 2019/20 | | | | | | | | | Prior year totals (same period) |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| **Creditors Age Analysis By Customer Type** | | | | | | | | | | |
| Bulk Electricity | – | – | – | – | – | – | – | – | **–** | – |
| Bulk Water | – | – | – | – | – | – | – | – | **–** | – |
| PAYE deductions | – | – | – | – | – | – | – | – | **–** | – |
| VAT (output less input) | – | – | – | – | – | – | – | – | **–** | – |
| Pensions / Retirement deductions | – | – | – | – | – | – | – | – | **–** | – |
| Loan repayments | – | – | – | – | – | – | – | – | **–** | – |
| Trade Creditors | 241 002 | (34) | (116) | 0 | – | 2 | – | 2 722 | **243 577** | 210 179 |
| Auditor General | – | – | – | – | – | – | – | – | **–** | – |
| Other | – | – | – | – | – | – | – | – | **–** | – |
| **Total By Customer Type** | **241 002** | **(34)** | **(116)** | **0** | **–** | **2** | **–** | **2 722** | **243 577** | **210 179** |

## *Table SC5 Monthly Budget Statement investment portfolio*

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

| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Interest Rate [3] | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Days | | | | | | | | |
| ABSA Bank | 85 | Fixed | 7.20% | 2019/09/06 | 10 000 | 61 | – | – | 10 061 |
| ABSA Bank | 91 | Fixed | 7.25% | 2019/09/13 | 30 000 | 185 | – | – | 30 185 |
| ABSA Bank | 87 | Fixed | 7.20% | 2019/09/13 | 45 000 | 275 | – | – | 45 275 |
| ABSA Bank | 100 | Fixed | 7.35% | 2019/09/27 | 30 000 | 187 | – | – | 30 187 |
| ABSA Bank | 99 | Fixed | 7.35% | 2019/09/27 | 15 000 | 94 | – | – | 15 094 |
| ABSA Bank | 67 | Fixed | 7.15% | 2019/09/13 | 100 000 | 607 | – | – | 100 607 |
| ABSA Bank | 99 | Fixed | 7.25% | 2019/10/15 | 85 000 | 523 | – | – | 85 523 |
| ABSA Bank | 87 | Fixed | 7.20% | 2019/10/04 | 40 000 | 245 | – | – | 40 245 |
| ABSA Bank | 93 | Fixed | 7.22% | 2019/10/11 | 15 000 | 92 | – | – | 15 092 |
| ABSA Bank | 95 | Fixed | 7.21% | 2019/10/15 | 50 000 | 306 | – | – | 50 306 |
| ABSA Bank | 85 | Fixed | 7.15% | 2019/10/11 | 25 000 | 152 | – | – | 25 152 |
| ABSA Bank | 53 | Fixed | 7.00% | 2019/09/13 | 50 000 | 297 | – | – | 50 297 |
| ABSA Bank | 76 | Fixed | 7.00% | 2019/10/15 | 30 000 | 178 | – | – | 30 178 |
| ABSA Bank | 76 | Fixed | 7.00% | 2019/10/15 | 20 000 | 119 | – | – | 20 119 |
| ABSA Bank | 77 | Fixed | 7.00% | 2019/10/18 | 20 000 | 115 | – | – | 20 115 |
| ABSA Bank | 77 | Fixed | 7.00% | 2019/10/18 | 25 000 | 144 | – | – | 25 144 |
| ABSA Bank | 81 | Fixed | 7.00% | 2019/10/25 | 40 000 | 207 | – | – | 40 207 |
| ABSA Bank | 80 | Fixed | 7.00% | 2019/10/25 | 90 000 | 449 | – | – | 90 449 |
| ABSA Bank | 99 | Fixed | 7.05% | 2019/11/15 | 190 000 | 881 | – | – | 190 881 |
| ABSA Bank | 24 | Fixed | 6.80% | 2019/09/06 | 15 000 | 53 | – | – | 15 053 |
| ABSA Bank | 37 | Fixed | 6.85% | 2019/09/20 | 20 000 | 68 | – | – | 20 068 |
| ABSA Bank | 76 | Fixed | 6.95% | 2019/10/31 | 15 000 | 46 | – | – | 15 046 |
| ABSA Bank | 76 | Fixed | 6.95% | 2019/10/31 | 25 000 | 76 | – | – | 25 076 |
| ABSA Bank | 76 | Fixed | 6.95% | 2019/10/31 | 10 000 | 30 | – | – | 10 030 |
| ABSA Bank | 74 | Fixed | 6.95% | 2019/11/01 | 95 000 | 235 | – | – | 95 235 |
| ABSA Bank | 73 | Fixed | 6.95% | 2019/11/01 | 30 000 | 69 | – | – | 30 069 |
| ABSA Bank | 58 | Fixed | 6.95% | 2019/10/18 | 20 000 | 42 | – | – | 20 042 |
| ABSA Bank | 78 | Fixed | 7.00% | 2019/11/08 | 25 000 | 48 | – | – | 25 048 |
| ABSA Bank | 88 | Fixed | 7.03% | 2019/11/22 | 15 000 | 17 | – | – | 15 017 |
| ABSA Bank | 93 | Fixed | 7.00% | 2019/11/27 | 25 000 | 29 | – | – | 25 029 |
| ABSA Bank | 90 | Fixed | 7.00% | 2019/11/27 | 25 000 | 14 | – | – | 25 014 |
| Firstrand | 87 | Fixed | 7.18% | 2019/09/13 | 55 000 | 335 | – | – | 55 335 |
| Firstrand | 85 | Fixed | 7.17% | 2019/09/06 | 40 000 | 244 | – | – | 40 244 |
| Firstrand | 91 | Fixed | 7.18% | 2019/09/13 | 20 000 | 122 | – | – | 20 122 |
| Firstrand | 118 | Fixed | 7.20% | 2019/09/27 | 35 000 | 214 | – | – | 35 214 |
| Firstrand | 99 | Fixed | 7.20% | 2019/09/27 | 20 000 | 122 | – | – | 20 122 |
| Firstrand | 67 | Fixed | 7.09% | 2019/09/13 | 150 000 | 903 | – | – | 150 903 |
| Firstrand | 81 | Fixed | 7.12% | 2019/09/27 | 100 000 | 605 | – | – | 100 605 |
| Firstrand | 84 | Fixed | 7.12% | 2019/09/30 | 50 000 | 302 | – | – | 50 302 |
| Firstrand | 99 | Fixed | 7.15% | 2019/10/15 | 100 000 | 607 | – | – | 100 607 |
| Firstrand | 87 | Fixed | 7.14% | 2019/10/04 | 45 000 | 273 | – | – | 45 273 |
| Firstrand | 83 | Fixed | 7.14% | 2019/10/01 | 20 000 | 121 | – | – | 20 121 |
| Firstrand | 95 | Fixed | 7.13% | 2019/10/15 | 50 000 | 303 | – | – | 50 303 |
| Firstrand | 85 | Fixed | 7.11% | 2019/10/11 | 30 000 | 181 | – | – | 30 181 |
| Firstrand | 53 | Fixed | 6.90% | 2019/09/13 | 45 000 | 264 | – | – | 45 264 |

Table continues on next page.

| Investments by maturity Name of institution & investment ID R thousands | Period of Investment Days | Type of Investment | Interest Rate ³ | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|
| Firstrand | 77 | Fixed | 6.92% | 2019/10/15 | 65 000 | 382 | – | – | 65 382 |
| Firstrand | 76 | Fixed | 6.90% | 2019/10/15 | 30 000 | 176 | – | – | 30 176 |
| Firstrand | 76 | Fixed | 6.90% | 2019/10/15 | 30 000 | 176 | – | – | 30 176 |
| Firstrand | 36 | Fixed | 6.80% | 2019/09/06 | 10 000 | 58 | – | – | 10 058 |
| Firstrand | 77 | Fixed | 6.90% | 2019/10/18 | 25 000 | 142 | – | – | 25 142 |
| Firstrand | 77 | Fixed | 6.90% | 2019/10/18 | 20 000 | 113 | – | – | 20 113 |
| Firstrand | 81 | Fixed | 6.92% | 2019/10/25 | 55 000 | 282 | – | – | 55 282 |
| Firstrand | 80 | Fixed | 6.93% | 2019/10/25 | 105 000 | 518 | – | – | 105 518 |
| Firstrand | 99 | Fixed | 6.97% | 2019/11/15 | 210 000 | 962 | – | – | 210 962 |
| Firstrand | 24 | Fixed | 6.73% | 2019/09/06 | 15 000 | 53 | – | – | 15 053 |
| Firstrand | 37 | Fixed | 6.78% | 2019/09/20 | 25 000 | 84 | – | – | 25 084 |
| Firstrand | 76 | Fixed | 6.91% | 2019/10/31 | 15 000 | 45 | – | – | 15 045 |
| Firstrand | 76 | Fixed | 6.91% | 2019/10/31 | 20 000 | 61 | – | – | 20 061 |
| Firstrand | 58 | Fixed | 6.85% | 2019/10/18 | 20 000 | 41 | – | – | 20 041 |
| Firstrand | 78 | Fixed | 6.91% | 2019/11/08 | 30 000 | 57 | – | – | 30 057 |
| Firstrand | 88 | Fixed | 6.93% | 2019/11/22 | 35 000 | 40 | – | – | 35 040 |
| Firstrand | 91 | Fixed | 6.94% | 2019/11/27 | 20 000 | 15 | – | – | 20 015 |
| Firstrand | 90 | Fixed | 6.94% | 2019/11/27 | 30 000 | 17 | – | – | 30 017 |
| Investec Bank | 85 | Fixed | 7.25% | 2019/09/06 | 15 000 | 92 | – | – | 15 092 |
| Investec Bank | 91 | Fixed | 7.25% | 2019/09/13 | 15 000 | 92 | – | – | 15 092 |
| Investec Bank | 101 | Fixed | 7.35% | 2019/09/27 | 20 000 | 125 | – | – | 20 125 |
| Investec Bank | 100 | Fixed | 7.35% | 2019/09/27 | 15 000 | 94 | – | – | 15 094 |
| Investec Bank | 99 | Fixed | 7.35% | 2019/09/27 | 10 000 | 62 | – | – | 10 062 |
| Investec Bank | 99 | Fixed | 7.35% | 2019/10/15 | 65 000 | 406 | – | – | 65 406 |
| Investec Bank | 87 | Fixed | 7.30% | 2019/10/04 | 20 000 | 124 | – | – | 20 124 |
| Investec Bank | 93 | Fixed | 7.35% | 2019/10/11 | 10 000 | 62 | – | – | 10 062 |
| Investec Bank | 95 | Fixed | 7.35% | 2019/10/15 | 30 000 | 187 | – | – | 30 187 |
| Investec Bank | 85 | Fixed | 7.35% | 2019/10/11 | 10 000 | 62 | – | – | 10 062 |
| Investec Bank | 53 | Fixed | 7.00% | 2019/09/13 | 25 000 | 149 | – | – | 25 149 |
| Investec Bank | 94 | Fixed | 7.00% | 2019/10/15 | 20 000 | 119 | – | – | 20 119 |
| Investec Bank | 76 | Fixed | 7.00% | 2019/10/15 | 15 000 | 89 | – | – | 15 089 |
| Investec Bank | 77 | Fixed | 7.30% | 2019/10/18 | 15 000 | 90 | – | – | 15 090 |
| Investec Bank | 81 | Fixed | 7.28% | 2019/10/25 | 20 000 | 108 | – | – | 20 108 |
| Investec Bank | 80 | Fixed | 7.25% | 2019/10/25 | 40 000 | 207 | – | – | 40 207 |
| Investec Bank | 99 | Fixed | 7.05% | 2019/11/15 | 80 000 | 371 | – | – | 80 371 |
| Investec Bank | 24 | Fixed | 6.68% | 2019/09/06 | 15 000 | 52 | – | – | 15 052 |
| Investec Bank | 37 | Fixed | 6.70% | 2019/09/20 | 10 000 | 33 | – | – | 10 033 |
| Investec Bank | 76 | Fixed | 6.95% | 2019/10/31 | 15 000 | 46 | – | – | 15 046 |
| Investec Bank | 76 | Fixed | 6.95% | 2019/10/31 | 10 000 | 30 | – | – | 10 030 |
| Investec Bank | 76 | Fixed | 6.95% | 2019/10/31 | 10 000 | 30 | – | – | 10 030 |
| Investec Bank | 74 | Fixed | 6.95% | 2019/11/01 | 45 000 | 111 | – | – | 45 111 |
| Investec Bank | 73 | Fixed | 7.10% | 2019/11/01 | 20 000 | 47 | – | – | 20 047 |
| Investec Bank | 78 | Fixed | 7.10% | 2019/11/08 | 20 000 | 39 | – | – | 20 039 |
| Investec Bank | 91 | Fixed | 7.10% | 2019/11/27 | 25 000 | 19 | – | – | 25 019 |
| Investec Bank | 90 | Fixed | 7.10% | 2019/11/27 | 10 000 | 6 | – | – | 10 006 |
| Nedbank | 85 | Fixed | 7.25% | 2019/09/06 | 35 000 | 216 | – | – | 35 216 |
| Nedbank | 91 | Fixed | 7.25% | 2019/09/13 | 35 000 | 216 | – | – | 35 216 |
| Nedbank | 101 | Fixed | 7.35% | 2019/09/27 | 45 000 | 281 | – | – | 45 281 |
| Nedbank | 100 | Fixed | 7.35% | 2019/09/27 | 30 000 | 187 | – | – | 30 187 |
| Nedbank | 99 | Fixed | 7.30% | 2019/09/27 | 20 000 | 124 | – | – | 20 124 |

Table continues on next page.

| Investments by maturity Name of institution & investment ID<br>R thousands | Period of Investment<br>Days | Type of Investment | Interest Rate ³ | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|
| Nedbank | 91 | Fixed | 7.30% | 2019/09/20 | 35 000 | 217 | – | – | 35 217 |
| Nedbank | 91 | Fixed | 7.30% | 2019/09/20 | 35 000 | 217 | – | – | 35 217 |
| Nedbank | 67 | Fixed | 7.20% | 2019/09/13 | 150 000 | 917 | – | – | 150 917 |
| Nedbank | 81 | Fixed | 7.20% | 2019/09/27 | 100 000 | 612 | – | – | 100 612 |
| Nedbank | 84 | Fixed | 7.20% | 2019/09/30 | 75 000 | 459 | – | – | 75 459 |
| Nedbank | 99 | Fixed | 7.25% | 2019/10/15 | 30 000 | 185 | – | – | 30 185 |
| Nedbank | 87 | Fixed | 7.20% | 2019/10/04 | 35 000 | 214 | – | – | 35 214 |
| Nedbank | 93 | Fixed | 7.20% | 2019/10/11 | 20 000 | 122 | – | – | 20 122 |
| Nedbank | 95 | Fixed | 7.20% | 2019/10/15 | 50 000 | 306 | – | – | 50 306 |
| Nedbank | 85 | Fixed | 7.15% | 2019/10/11 | 25 000 | 152 | – | – | 25 152 |
| Nedbank | 76 | Fixed | 6.95% | 2019/10/15 | 15 000 | 89 | – | – | 15 089 |
| Nedbank | 76 | Fixed | 6.95% | 2019/10/15 | 30 000 | 177 | – | – | 30 177 |
| Nedbank | 76 | Fixed | 6.95% | 2019/10/15 | 20 000 | 118 | – | – | 20 118 |
| Nedbank | 380 | Fixed | 8.35% | 2020/04/30 | 62 100 | 440 | – | – | 62 540 |
| Nedbank | 366 | Fixed | 8.35% | 2020/04/30 | 165 | 1 | – | – | 166 |
| Nedbank | -3 | Fixed | 7.80% | 2019/06/30 | 715 | 5 | – | – | 720 |
| Nedbank | 36 | Fixed | 6.90% | 2019/09/06 | 10 000 | 59 | – | – | 10 059 |
| Nedbank | 77 | Fixed | 6.95% | 2019/10/18 | 25 000 | 143 | – | – | 25 143 |
| Nedbank | 81 | Fixed | 6.95% | 2019/10/25 | 45 000 | 231 | – | – | 45 231 |
| Nedbank | 80 | Fixed | 6.95% | 2019/10/25 | 95 000 | 470 | – | – | 95 470 |
| Nedbank | 99 | Fixed | 7.05% | 2019/11/15 | 170 000 | 788 | – | – | 170 788 |
| Nedbank | 24 | Fixed | 6.70% | 2019/09/06 | 15 000 | 52 | – | – | 15 052 |
| Nedbank | 37 | Fixed | 6.85% | 2019/09/20 | 20 000 | 68 | – | – | 20 068 |
| Nedbank | 76 | Fixed | 6.95% | 2019/10/31 | 20 000 | 61 | – | – | 20 061 |
| Nedbank | 76 | Fixed | 6.95% | 2019/10/31 | 20 000 | 61 | – | – | 20 061 |
| Nedbank | 74 | Fixed | 6.95% | 2019/11/01 | 30 000 | 74 | – | – | 30 074 |
| Nedbank | 73 | Fixed | 6.95% | 2019/11/01 | 35 000 | 80 | – | – | 35 080 |
| Nedbank | 58 | Fixed | 6.90% | 2019/10/18 | 15 000 | 31 | – | – | 15 031 |
| Nedbank | 78 | Fixed | 6.95% | 2019/11/08 | 30 000 | 57 | – | – | 30 057 |
| Nedbank | 88 | Fixed | 6.95% | 2019/11/22 | 130 000 | 149 | – | – | 130 149 |
| Nedbank | 93 | Fixed | 7.00% | 2019/11/27 | 60 000 | 69 | – | – | 60 069 |
| Nedbank | 92 | Fixed | 7.00% | 2019/11/27 | 20 000 | 19 | – | – | 20 019 |
| Nedbank | 90 | Fixed | 7.00% | 2019/11/27 | 30 000 | 17 | – | – | 30 017 |
| Standard Bank | 85 | Fixed | 7.25% | 2019/09/06 | 35 000 | 216 | – | – | 35 216 |
| Standard Bank | 91 | Fixed | 7.25% | 2019/09/13 | 35 000 | 216 | – | – | 35 216 |
| Standard Bank | 101 | Fixed | 7.33% | 2019/09/27 | 50 000 | 311 | – | – | 50 311 |
| Standard Bank | 100 | Fixed | 7.32% | 2019/09/27 | 30 000 | 187 | – | – | 30 187 |
| Standard Bank | 99 | Fixed | 7.30% | 2019/09/27 | 20 000 | 124 | – | – | 20 124 |
| Standard Bank | 91 | Fixed | 7.25% | 2019/09/20 | 20 000 | 123 | – | – | 20 123 |
| Standard Bank | 91 | Fixed | 7.25% | 2019/09/20 | 60 000 | 369 | – | – | 60 369 |
| Standard Bank | 67 | Fixed | 7.24% | 2019/09/13 | 100 000 | 614 | – | – | 100 614 |
| Standard Bank | 81 | Fixed | 7.27% | 2019/09/27 | 100 000 | 617 | – | – | 100 617 |
| Standard Bank | 84 | Fixed | 7.27% | 2019/09/30 | 75 000 | 463 | – | – | 75 463 |
| Standard Bank | 99 | Fixed | 7.34% | 2019/10/15 | 65 000 | 405 | – | – | 65 405 |
| Standard Bank | 87 | Fixed | 7.27% | 2019/10/04 | 40 000 | 247 | – | – | 40 247 |
| Standard Bank | 93 | Fixed | 7.29% | 2019/10/11 | 20 000 | 124 | – | – | 20 124 |
| Standard Bank | 95 | Fixed | 7.25% | 2019/10/15 | 50 000 | 308 | – | – | 50 308 |
| Standard Bank | 85 | Fixed | 7.24% | 2019/10/11 | 25 000 | 154 | – | – | 25 154 |
| Standard Bank | 53 | Fixed | 7.03% | 2019/09/13 | 50 000 | 299 | – | – | 50 299 |
| Standard Bank | 76 | Fixed | 7.08% | 2019/10/15 | 10 000 | 60 | – | – | 10 060 |

Table continues on next page.

| Investments by maturity<br>Name of institution & investment ID | Period of Investment | Type of Investment | Interest Rate [3] | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Days | | | | | | | | |
| Standard Bank | 76 | Fixed | 7.08% | 2019/10/15 | 40 000 | 241 | – | – | 40 241 |
| Standard Bank | 36 | Fixed | 6.96% | 2019/09/06 | 15 000 | 89 | – | – | 15 089 |
| Standard Bank | 77 | Fixed | 7.10% | 2019/10/18 | 30 000 | 175 | – | – | 30 175 |
| Standard Bank | 81 | Fixed | 7.11% | 2019/10/25 | 50 000 | 263 | – | – | 50 263 |
| Standard Bank | 80 | Fixed | 7.11% | 2019/10/25 | 100 000 | 506 | – | – | 100 506 |
| Standard Bank | 99 | Fixed | 7.25% | 2019/11/15 | 210 000 | 1 001 | – | – | 211 001 |
| Standard Bank | 24 | Fixed | 6.85% | 2019/09/06 | 20 000 | 71 | – | – | 20 071 |
| Standard Bank | 37 | Fixed | 6.99% | 2019/09/20 | 25 000 | 86 | – | – | 25 086 |
| Standard Bank | 76 | Fixed | 7.07% | 2019/10/31 | 25 000 | 77 | – | – | 25 077 |
| Standard Bank | 76 | Fixed | 7.07% | 2019/10/31 | 25 000 | 77 | – | – | 25 077 |
| Standard Bank | 73 | Fixed | 7.05% | 2019/11/01 | 20 000 | 46 | – | – | 20 046 |
| Standard Bank | 58 | Fixed | 6.99% | 2019/10/18 | 20 000 | 42 | – | – | 20 042 |
| Standard Bank | 78 | Fixed | 7.07% | 2019/11/08 | 25 000 | 48 | – | – | 25 048 |
| Standard Bank | 88 | Fixed | 7.09% | 2019/11/22 | 20 000 | 23 | – | – | 20 023 |
| Standard Bank | 92 | Fixed | 7.10% | 2019/11/27 | 25 000 | 24 | – | – | 25 024 |
| Standard Bank | 91 | Fixed | 7.10% | 2019/11/27 | 50 000 | 39 | – | – | 50 039 |
| Standard Bank | 90 | Fixed | 7.10% | 2019/11/27 | 25 000 | 15 | – | – | 25 015 |
| ABSA Bank | | Call deposit | 6.50% | | 366 097 | 2 063 | (60 000) | 35 000 | 343 160 |
| Firstrand Bank | | Call deposit | 6.25% | | 341 701 | 1 730 | (146 701) | 45 000 | 241 730 |
| Investec Bank | | Call deposit | 6.30% | | 120 604 | 637 | (40 604) | 15 000 | 95 637 |
| Standard Bank | | Call deposit | 6.25% | | 256 809 | 1 387 | (81 809) | 35 000 | 211 387 |
| Nedbank current account | | Current account | 6.30% | | 67 830 | 863 | – | 220 408 | 289 101 |
| Fund Managers | | | | | 6 288 785 | 42 942 | – | – | 6 331 727 |
| Liberty, RMB and Nedbank sinking fund | | | | | 977 057 | 21 775 | – | 1 548 164 | 2 546 996 |
| Cash in transit | | | | | 15 340 | 3 012 | – | – | 18 352 |
| CTICC | | | | | – | – | – | – | 366 187 |
| ABSA IRT Bank account | | | | | – | – | – | – | 36 332 |
| COID | | | | | – | – | – | – | 82 838 |
| **TOTAL INVESTMENTS AND INTEREST** | | | | | **14 917 203** | | **(329 114)** | **1 898 572** | **17 078 286** |

## Allocation and grant receipts and expenditure

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

| Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Operating expenditure of Transfers and Grants | | | | | | | | |
| **National Government:** | **533 846** | **6 273 080** | **6 273 080** | **34 470** | **36 763** | **(2 293)** | **-6.2%** | **6 273 080** |
| Local Government Equitable Share | – | 2 815 558 | 2 815 558 | – | – | – | - | 2 815 558 |
| Finance Management grant | 1 000 | 1 000 | 1 000 | 139 | 167 | (28) | -16.5% | 1 000 |
| Urban Settlements Development Grant | 32 326 | 186 298 | 186 298 | 2 241 | 5 108 | (2 866) | -56.1% | 186 298 |
| Energy Efficiency and Demand Side Management Grant | 700 | 600 | 600 | 9 | – | 9 | 100.0% | 600 |
| Dept. of Environ Affairs and Tourism | 38 | 10 598 | 10 598 | – | – | – | - | 10 598 |
| Expanded Public Works Programme | 23 266 | 32 877 | 32 877 | – | – | – | - | 32 877 |
| Integrated City Development Grant | 1 083 | 6 854 | 6 854 | – | 71 | (71) | -100.0% | 6 854 |
| Public Transport Infrastructure & Systems Grant | 24 843 | 37 183 | 37 183 | 1 601 | 2 050 | (450) | -21.9% | 37 183 |
| Infrastructure Skills Development | 9 600 | 13 605 | 13 605 | 1 992 | 1 927 | 64 | 3.3% | 13 605 |
| Public Transport Network Grant | 440 780 | 554 849 | 554 849 | 28 487 | 27 439 | 1 048 | 3.8% | 554 849 |
| Neighboorhood Development Partnership Grant | – | 3 600 | 3 600 | – | – | – | - | 3 600 |
| Informal Settlements Upgrading Partnership Grant | – | 39 572 | 39 572 | – | – | – | - | 39 572 |
| Fuel Levy | – | 2 570 486 | 2 570 486 | – | – | – | - | 2 570 486 |
| Health & Hygiene Education: Informal Settlements | 11 | – | – | – | – | – | - | – |
| Accreditation: Development Support | 200 | – | – | – | – | – | - | – |
| **Provincial Government:** | **918 700** | **1 088 633** | **1 204 469** | **110 421** | **109 609** | **812** | **0.7%** | **1 204 469** |
| Cultural Affairs and Sport - Provincial Library Services | 45 550 | 47 062 | 47 062 | 6 560 | 7 232 | (671) | -9.3% | 47 062 |
| Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers | 4 944 | 5 150 | 5 150 | 45 | 52 | (7) | -13.7% | 5 150 |
| Human Settlements - Human Settlement Development Grant | 456 558 | 392 430 | 497 199 | 62 544 | 61 207 | 1 337 | 2.2% | 497 199 |
| Human Settlements - Municipal Accreditation Assistance | 5 000 | – | – | – | – | – | - | – |
| Human Settlement - Settlement Assistance | – | 1 500 | 1 500 | 221 | 250 | (29) | -11.7% | 1 500 |
| Health - TB | 29 095 | 65 227 | 65 227 | 2 935 | 2 935 | – | - | 65 227 |
| Health - ARV | 234 180 | 257 047 | 257 047 | 33 514 | 33 514 | – | - | 257 047 |
| Health - Nutrition | 5 470 | 6 248 | 6 248 | 884 | 1 029 | (146) | -14.1% | 6 248 |
| Health - Vaccines | 101 499 | 91 661 | 91 661 | – | – | – | - | 91 661 |
| Comprehensive Health | – | 173 489 | 173 489 | – | – | – | - | 173 489 |
| Transport and Public Works - Provision for persons with special needs | 8 912 | 10 000 | 10 000 | 1 958 | 1 667 | 292 | 17.5% | 10 000 |
| Community Safety - Law Enforcement Auxiliary Services | 5 692 | 4 159 | 4 159 | (27) | – | (27) | -100.0% | 4 159 |
| Community Development Workers | 701 | – | – | – | – | – | - | – |
| Finance Management Capacity Building Grant | 280 | 380 | 380 | – | 63 | (63) | -100.0% | 380 |
| Provincial Government: Financial Management Support Grant | 230 | 230 | 230 | – | – | – | - | 230 |
| Provincial Contribution towards addressing Natural Disasters | 2 500 | – | – | – | – | – | - | – |
| Transport Safety and Compliance - Rail Safety | 9 483 | 17 000 | 17 000 | 18 | – | 18 | - | 17 000 |
| Establishment and Support K9 unit | 365 | 2 300 | 2 300 | – | – | – | - | 2 300 |
| Municipal accreditation and capacity building grant | – | 14 750 | 14 750 | 1 822 | 1 660 | 162 | 9.8% | 14 750 |
| Human Settlements- Masakheni Khayelitsha | – | – | 5 051 | – | – | – | - | 5 051 |
| Human Settlements- Housing Consumer Education Manuals | 108 | – | 8 | – | – | – | - | 8 |
| Human Settlements- Edward Road Energy Efficient Project | – | – | 3 787 | – | – | – | - | 3 787 |
| Human Settlements- Eradication of registration backlog | 3 133 | – | 2 221 | (53) | – | (53) | -100.0% | 2 221 |
| Municipal Disaster Grant | 5 000 | – | – | – | – | – | - | – |

Table continues on next page.

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Other grant providers:** | **22 015** | **14 855** | **15 677** | **774** | **2 294** | **(1 519)** | **-66.2%** | **15 677** |
| Tourism | 2 000 | 1 291 | 1 416 | (125) | 450 | (575) | -127.8% | 1 416 |
| CMTF | 2 323 | 2 000 | 2 000 | – | – | – | - | 2 000 |
| CID | 5 422 | 5 141 | 5 141 | 334 | 853 | (520) | -60.9% | 5 141 |
| Century City Property Owners Association | 539 | – | – | – | – | – | - | – |
| Traffic Free Flow (PTY) Ltd | – | 580 | 580 | 97 | 97 | – | - | 580 |
| Westcott Primary | 43 | 43 | 43 | 7 | 7 | (0) | 0.0% | 43 |
| Airports Company South Africa SOC Ltd | 1 333 | – | – | – | – | – | - | – |
| Rockefeller Philanthropy Advisor's Inc | 1 113 | – | – | – | – | – | - | – |
| V&A Waterfront Holdings (Pty) Ltd | 853 | 891 | 891 | 74 | 149 | (74) | -50.0% | 891 |
| The South African Breweries | 2 584 | – | – | – | – | – | - | – |
| Bayside | 510 | 556 | 556 | 59 | 88 | (29) | -33.1% | 556 |
| Big Bay | 385 | – | – | – | – | – | - | – |
| Long Street law Enforcement | – | 1 583 | 1 583 | 135 | 250 | (115) | -46.0% | 1 583 |
| Sustainable Energy Africa | – | 274 | 971 | – | – | – | - | 971 |
| Prasa | 3 725 | – | – | – | – | – | - | – |
| Marine Circle Rent-A-Cop | 173 | 569 | 569 | – | 90 | (90) | -100.0% | 569 |
| GRAND CHINA | 166 | 396 | 396 | 11 | 62 | (51) | -82.2% | 396 |
| Bergvliet High Part-time Trfc Attendant | 29 | – | – | – | – | – | - | – |
| CCID - Traffic Wardnes | 744 | 902 | 902 | 125 | 150 | (25) | -16.7% | 902 |
| Green Point Law Enforcement | – | 586 | 586 | 50 | 91 | (41) | -44.6% | 586 |
| Part Time Trfc Attend: Rustenberg Girls | 43 | 43 | 43 | 7 | 7 | 0 | 0.0% | 43 |
| POPART - Stellenbosch University | 28 | – | – | – | – | – | - | – |
| **Total operating expenditure of Transfers and Grants:** | **1 474 561** | **7 376 568** | **7 493 227** | **145 665** | **148 665** | **(3 000)** | **-2.0%** | **7 493 227** |
| **National Government:** | **2 035 630** | **2 189 348** | **2 189 635** | **55 812** | **70 189** | **(14 377)** | **-20.5%** | **1 849 888** |
| Minerals and Energy; Energy Efficiency and Demand Side Management Grant | 9 300 | 10 465 | 10 465 | 1 018 | 1 800 | (782) | -43.4% | 10 465 |
| National Government - Other; Previous years' Dora allocations | – | 50 | 50 | 11 | – | 11 | 100.0% | 50 |
| National Treasury; Informal Settlements Upgrading Partnership Grant: Municipalities | – | 276 803 | 276 803 | 3 345 | 16 255 | (12 910) | -79.4% | 267 882 |
| National Treasury; Integrated City Development Grant | 54 560 | 48 533 | 48 533 | 2 529 | 3 766 | (1 237) | -32.8% | 48 533 |
| National Treasury; Local Government Restructuring Grant | 1 156 | 250 | 263 | 44 | – | 44 | 100.0% | 263 |
| National Treasury; Neighbourhood Development Partnership Grant | 7 166 | 26 400 | 26 400 | – | – | – | - | 26 400 |
| National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant | – | 354 000 | 354 000 | 14 409 | 23 450 | (9 041) | -38.6% | 172 948 |
| National Treasury; Urban Settlements Development Grant | 1 107 450 | 1 070 051 | 1 070 051 | 34 907 | 12 318 | 22 589 | 183.4% | 968 701 |
| Transport; Public Transport Network Grant | 468 073 | 402 796 | 402 796 | (451) | 12 600 | (13 051) | -103.6% | 354 373 |
| Transport; Public Transport Infrastructure & Systems Grant | 925 | – | 275 | – | – | – | - | 275 |
| National Treasury: DME Grant | 12 234 | – | – | – | – | – | - | – |
| Expanded Public Works Programme | 1 000 | – | – | – | – | – | - | – |
| Infrastructure Skills Development | 582 | – | – | – | – | – | - | – |
| Municipal Disaster Fund | 31 219 | – | – | – | – | – | - | – |
| Municipal Disaster Recovery Grant | 307 600 | – | – | – | – | – | - | – |
| Dept. of Environ Affairs and Tourism | 1 167 | – | – | – | – | – | - | – |
| Transport; Public Transport Network Grant - BFI | 33 000 | – | – | – | – | – | - | – |
| Accreditation: Development Support | 198 | – | – | – | – | – | - | – |
| **Provincial Government:** | **22 430** | **22 038** | **22 038** | **956** | **215** | **741** | **344.4%** | **22 038** |
| Cultural Affairs and Sport; Library Services: Metro Library Grant | 13 241 | 10 000 | 10 000 | 127 | 215 | (88) | -40.9% | 10 000 |
| Housing; Integrated Housing and Human Settlement Development Grant | 8 363 | 11 788 | 11 788 | 829 | – | 829 | 100.0% | 11 788 |
| Provincial Government; Municipal Accreditation and Capacity Building Grant | – | 250 | 250 | – | – | – | - | 250 |
| Community Development Workers | 63 | – | – | – | – | – | - | – |
| Community Safety - Law Enforcement Auxiliary Services | 762 | – | – | – | – | – | - | – |
| **Other grant providers:** | **49 804** | **53 700** | **53 700** | **8 854** | **7 573** | **1 281** | **16.9%** | **53 700** |
| Other grant providers: | 49 804 | 53 700 | 53 700 | 8 854 | 7 573 | 1 281 | 16.9% | 53 700 |
| **Total capital expenditure of Transfers and Grants** | **2 107 864** | **2 265 085** | **2 265 373** | **65 623** | **77 977** | **(12 355)** | **-15.8%** | **1 925 626** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | **3 582 425** | **9 641 654** | **9 758 600** | **211 288** | **226 643** | **(15 355)** | **-6.8%** | **9 418 853** |

*The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

## 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<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | |
| Basic Salaries and Wages | 146 974 | 146 004 | 146 004 | 22 970 | 23 005 | (36) | -0.2% | 146 004 |
| Pension and UIF Contributions | 4 984 | 5 992 | 5 992 | 846 | 999 | (152) | -15.3% | 5 992 |
| Motor Vehicle Allowance | – | 601 | 601 | 76 | 100 | (24) | -23.8% | 601 |
| Cellphone Allowance | 9 339 | 8 996 | 8 996 | 1 557 | 1 499 | 58 | 3.9% | 8 996 |
| Other benefits and allowances | – | 18 225 | 18 225 | 1 466 | 1 262 | 204 | 16.2% | 18 225 |
| **Sub Total - Councillors** | **161 297** | **179 818** | **179 818** | **26 916** | **26 866** | **50** | **0.2%** | **179 818** |
| **% increase** | | **11.5%** | **11.5%** | | | | | **11.5%** |
| **Senior Managers of the Municipality** | | | | | | | | |
| Basic Salaries and Wages | 23 285 | 27 879 | 27 879 | 3 841 | 4 646 | (805) | -17.33% | 27 879 |
| Pension and UIF Contributions | 1 341 | 4 379 | 4 379 | 348 | 730 | (382) | -52.37% | 4 379 |
| Medical Aid Contributions | 92 | 136 | 136 | 20 | 23 | (3) | -11.75% | 136 |
| Motor Vehicle Allowance | 404 | 439 | 439 | 160 | 73 | 87 | 118.65% | 439 |
| Cellphone Allowance | 147 | 292 | 292 | 25 | 49 | (24) | -48.50% | 292 |
| Other benefits and allowances | 24 | 61 | 61 | 136 | 10 | 126 | 1240.05% | 61 |
| **Sub Total - Senior Managers of Municipality** | **25 293** | **33 186** | **33 186** | **4 530** | **5 531** | **(1 001)** | **-18.1%** | **33 186** |
| **% increase** | | **31.2%** | **31.2%** | | | | | **31.2%** |
| **Other Municipal Staff** | | | | | | | | |
| Basic Salaries and Wages | 8 101 059 | 9 671 214 | 9 640 751 | 1 320 284 | 1 485 480 | (165 197) | -11.1% | 9 369 046 |
| Pension and UIF Contributions | 1 253 682 | 1 713 911 | 1 713 911 | 224 077 | 278 364 | (54 287) | -19.5% | 1 671 508 |
| Medical Aid Contributions | 746 014 | 823 574 | 823 574 | 129 539 | 137 350 | (7 812) | -5.7% | 803 198 |
| Overtime | 666 269 | 606 267 | 606 267 | 43 923 | 49 716 | (5 793) | -11.7% | 591 268 |
| Motor Vehicle Allowance | 201 150 | 225 780 | 225 780 | 34 345 | 37 507 | (3 163) | -8.4% | 220 194 |
| Cellphone Allowance | 22 056 | 24 352 | 24 352 | 3 742 | 4 063 | (320) | -7.9% | 23 749 |
| Housing Allowances | 61 444 | 65 440 | 65 440 | 10 864 | 10 918 | (55) | -0.5% | 63 821 |
| Other benefits and allowances | 261 732 | 238 893 | 238 893 | 47 188 | 39 385 | 7 803 | 19.8% | 232 982 |
| Payments in lieu of leave | 173 125 | 97 768 | 97 973 | 15 892 | 16 373 | (481) | -2.9% | 95 549 |
| Long service awards | 511 | 86 529 | 86 529 | 196 | 14 052 | (13 856) | -98.6% | 84 388 |
| Post-retirement benefit obligations | 864 199 | 261 187 | 261 187 | 42 231 | 43 531 | (1 300) | -2.99% | 254 725 |
| **Sub Total - Other Municipal Staff** | **12 351 243** | **13 814 914** | **13 784 656** | **1 872 280** | **2 116 740** | **(244 460)** | **-11.55%** | **13 410 428** |
| **% increase** | | **11.9%** | **11.6%** | | | | | **8.6%** |
| **Total Parent Municipality** | **12 537 832** | **14 027 918** | **13 997 660** | **1 903 726** | **2 149 137** | **(245 411)** | **-11.4%** | **13 623 432** |

*The ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| **Councillors (Political Office Bearers plus Other)** | | | | |
| Basic Salaries and Wages | (36) | -0.2% | Immaterial variance. | - |
| Pension and UIF Contributions | (152) | -15.3% | Immaterial variance. | - |
| Medical Aid Contributions | – | | - | - |
| Motor Vehicle Allowance | (24) | -23.8% | Immaterial variance. | - |
| Cellphone Allowance | 58 | 3.9% | Immaterial variance. | - |
| Housing Allowances | – | | - | - |
| Other benefits and allowances | 204 | 16.2% | Immaterial variance. | - |
| **Senior Managers of the Municipality** | | | | |
| Basic Salaries and Wages | (805) | -17.3% | The variance is due to savings realised on the two vacant executive director positions i.e. Water & Waste directorate and Urban Management directorate. | The executive director for Urban Management will start in October 2019. The other vacancy is currently still in the recruitment and selection process. |
| Pension and UIF Contributions | (382) | -52.4% | Immaterial variance. | - |
| Medical Aid Contributions | (3) | -11.7% | Immaterial variance. | - |
| Motor Vehicle Allowance | 87 | 118.7% | Immaterial variance. | - |
| Cellphone Allowance | (24) | -48.5% | Immaterial variance. | - |
| Other benefits and allowances | 126 | 1240.1% | Immaterial variance. | - |
| Payments in lieu of leave | – | | - | - |
| **Other Municipal Staff** | | | | |
| Basic Salaries and Wages | (165 197) | -11.1% | The variance is mainly due to:<br>1. The turnaround time in filling vacancies;<br>2. The internal filling of vacancies; and<br>3. Slower than planned implementation of job creation projects. | The City had 3715 vacancies as at 31 August 2019; 581 positions were filled (382 internal and 19 external) with 235 terminations processed from the start of the financial year. There is a slight improvement in the vacancy rate from the previous reporting period.<br>The filling of vacancies is ongoing and seasonal staff are appointed as and when required. |
| Pension and UIF Contributions | (54 287) | -19.5% | The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies. | Filling of vacancies is on-going. |

Table continues on next page.

| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| Medical Aid Contributions | (7 812) | -5.7% | The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies. | Filling of vacancies is on-going. |
| Overtime | (5 793) | -11.7% | The variance is mainly as a result of the high number of operational vacancies in the Reticulation department in the Water & Waste directorate. | Filling of vacancies is on-going. |
| Motor Vehicle Allowance | (3 163) | -8.4% | Immaterial variance. | - |
| Cellphone Allowance | (320) | -7.9% | Immaterial variance. | - |
| Housing Allowances | (55) | -0.5% | Immaterial variance. | - |
| Other benefits and allowances | 7 803 | 19.8% | The variance is mainly on Standby allowances within Safety & Security and is as a result of new recruits being transferred to operational duty thus receiving standby allowance. | Virement will be processed to address over expenditure. |
| Payments in lieu of leave | (481) | -2.9% | Immaterial variance. | - |
| Long service awards | (13 856) | -98.6% | Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan accurately per monthly cycle. | 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 | (1 300) | -3.0% | Immaterial variance. | - |

## Monthly actual and targets for cash flow

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

| Description | Budget Year 2019/20 | | | | | | | | | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget Year | Budget Year | Budget Year |
| R thousands | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | 2019/20 | +1 2020/21 | +2 2021/22 |
| **Cash Receipts By Source** | | | | | | | | | | | | | | | |
| Property rates | 787 067 | 837 524 | 818 185 | 834 485 | 847 693 | 784 635 | 786 082 | 799 231 | 854 505 | 701 342 | 851 772 | 811 674 | 9 714 194 | 10 327 307 | 10 830 171 |
| Service charges - electricity revenue | 1 257 553 | 1 245 944 | 1 175 098 | 1 237 739 | 1 127 299 | 1 086 094 | 1 096 143 | 1 016 363 | 1 109 875 | 852 268 | 1 245 216 | 1 122 931 | 13 572 524 | 15 140 505 | 16 772 413 |
| Service charges - water revenue | 204 828 | 223 895 | 209 933 | 213 741 | 218 813 | 170 753 | 171 665 | 310 112 | 291 245 | 293 214 | 313 103 | 236 356 | 2 857 659 | 3 506 983 | 4 217 263 |
| Service charges - sanitation revenue | 97 501 | 113 241 | 109 467 | 109 526 | 119 849 | 89 813 | 90 635 | 133 485 | 153 938 | 138 508 | 153 757 | 5 766 | 1 315 486 | 1 777 068 | 2 140 389 |
| Service charges - refuse | 81 120 | 81 080 | 82 282 | 88 017 | 88 897 | 83 769 | 83 602 | 81 262 | 88 585 | 79 287 | 89 923 | 113 686 | 1 041 510 | 1 113 994 | 1 181 726 |
| Rental of facilities and equipment | 20 625 | 21 853 | 15 350 | 15 265 | 19 621 | 14 502 | 15 305 | 17 640 | 16 716 | 14 942 | 16 767 | 21 949 | 210 536 | 232 744 | 236 361 |
| Interest earned - external investments | 109 378 | 85 203 | 67 083 | 76 999 | 71 844 | 69 627 | 77 714 | 69 718 | 76 640 | 77 683 | 81 666 | 48 940 | 912 495 | 930 613 | 1 022 317 |
| Interest earned - outstanding debtors | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Dividends received | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | 21 853 | 20 676 | 19 016 | 20 524 | 20 781 | 19 481 | 18 018 | 16 775 | 20 070 | 17 408 | 20 290 | 22 199 | 237 091 | 242 205 | 241 088 |
| Licences and permits | 25 124 | 17 419 | 6 540 | 10 521 | 3 827 | 5 273 | 10 907 | 8 072 | 1 771 | 6 744 | 6 155 | (20 135) | 82 219 | 86 371 | 90 732 |
| Agency services | – | – | 17 315 | 27 855 | 10 132 | 13 960 | 28 876 | 21 370 | 4 688 | 17 854 | 16 296 | 59 325 | 217 672 | 245 412 | 254 598 |
| Transfer receipts - operating | 1 211 303 | 1 213 505 | 36 498 | 93 453 | 328 837 | 1 885 850 | 480 609 | – | 1 880 567 | 354 388 | 2 011 | 6 205 | 7 493 227 | 7 707 345 | 8 136 559 |
| Other revenue | 89 913 | 17 634 | 79 688 | 51 428 | 83 674 | 31 849 | 223 108 | 119 337 | 65 930 | 33 870 | 16 506 | 185 698 | 998 635 | 1 074 890 | 1 140 512 |
| **Cash Receipts by Source** | **3 906 266** | **3 877 975** | **2 636 456** | **2 779 553** | **2 941 268** | **4 255 606** | **3 082 664** | **2 593 364** | **4 564 530** | **2 587 508** | **2 813 462** | **2 614 595** | **38 653 248** | **42 385 438** | **46 264 128** |
| **Other Cash Flows by Source** | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 618 934 | 61 670 | 159 605 | 331 047 | 32 714 | – | 70 014 | 48 445 | 691 626 | 10 962 | – | 186 656 | 2 211 673 | 3 043 827 | 3 608 514 |
| Contributions & Contributed assets | – | – | – | – | – | – | – | – | – | – | – | 53 700 | 53 700 | 56 700 | 57 000 |
| Proceeds on disposal of PPE | – | – | – | – | – | – | – | – | – | – | – | 43 732 | 43 732 | 43 732 | 43 732 |
| Short term loans | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | – | – | – | – | – | – | – | – | – | – | – | 1 091 580 | 1 091 580 | 3 000 000 | 3 000 000 |
| Increase in consumer deposits | – | – | – | – | – | – | – | – | – | – | – | 41 983 | 41 983 | 46 181 | 50 799 |
| Receipt of non-current debtors | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Receipt of non-current receivables | – | – | – | – | – | – | – | – | – | – | – | 1 228 | 1 228 | 1 167 | 1 108 |
| Change in non-current investments | – | – | – | – | – | – | – | – | – | – | – | (267 859) | (267 859) | (298 475) | (332 578) |
| **Total Cash Receipts by Source** | **4 525 200** | **3 939 645** | **2 796 061** | **3 110 600** | **2 973 982** | **4 255 606** | **3 152 678** | **2 641 810** | **5 256 155** | **2 598 470** | **2 813 462** | **3 765 615** | **41 829 284** | **48 278 569** | **52 692 703** |

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2019)

| Description | Budget Year 2019/20 | | | | | | | | | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | July Outcome | August Outcome | Sept Budget | October Budget | Nov Budget | Dec Budget | January Budget | Feb Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| **Cash Payments by Type** | | | | | | | | | | | | | | | |
| Employee related costs | 1 026 594 | 1 017 347 | 1 091 148 | 1 070 771 | 1 654 832 | 1 111 371 | 1 087 234 | 1 114 675 | 957 708 | 1 131 768 | 1 126 431 | 1 341 434 | 13 731 313 | 14 799 293 | 15 960 959 |
| Remuneration of councillors | 12 678 | 12 766 | 13 774 | 13 763 | 13 774 | 13 849 | 13 906 | 23 128 | 15 036 | 15 002 | 15 032 | 17 111 | 179 818 | 190 697 | 202 234 |
| Interest paid | 43 259 | – | 153 153 | – | 6 273 | 137 895 | 40 680 | – | 150 418 | – | 48 595 | 136 803 | 717 075 | 731 329 | 1 191 845 |
| Bulk purchases - Electricity | 946 536 | 1 246 370 | 1 160 059 | 1 176 077 | 680 778 | 705 827 | 665 611 | 630 552 | 670 219 | 631 557 | 661 557 | 300 357 | 9 475 500 | 10 564 235 | 11 704 116 |
| Bulk purchases - Water & Sewer | 15 515 | 27 292 | 61 835 | 59 787 | 60 214 | 59 318 | 58 083 | 37 480 | 37 808 | 52 259 | 45 767 | 101 742 | 617 101 | 909 598 | 871 284 |
| Other materials | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Contracted services | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Grants and subsidies paid - other municipalities | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Grants and subsidies paid - other | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| General expenses | 1 328 647 | 746 028 | 886 633 | 900 798 | 786 344 | 1 199 230 | 621 285 | 706 584 | 972 975 | 767 376 | 552 103 | 2 112 618 | 11 580 621 | 11 424 643 | 11 941 547 |
| **Cash Payments by Type** | **3 373 229** | **3 049 803** | **3 366 602** | **3 221 197** | **3 202 215** | **3 227 491** | **2 486 799** | **2 512 418** | **2 804 164** | **2 597 961** | **2 449 486** | **4 010 064** | **36 301 429** | **38 619 795** | **41 871 985** |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | | | |
| Capital assets | 933 838 | 216 241 | 580 978 | 238 732 | 551 758 | 466 566 | 83 348 | 377 104 | 610 539 | 744 134 | 1 193 550 | 1 909 463 | 7 906 251 | 10 364 140 | 10 672 162 |
| Repayment of borrowing | 50 000 | – | 79 481 | – | 42 933 | 20 000 | 50 000 | – | 79 481 | – | 42 933 | 20 050 | 384 878 | 371 495 | 671 495 |
| Other Cash Flows/Payments | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Cash Payments by Type** | **4 357 066** | **3 266 044** | **4 027 061** | **3 459 929** | **3 796 906** | **3 714 057** | **2 620 147** | **2 889 523** | **3 494 183** | **3 342 095** | **3 685 970** | **5 939 577** | **44 592 558** | **49 355 429** | **53 215 642** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | **168 133** | **673 600** | **(1 230 999)** | **(349 329)** | **(822 924)** | **541 550** | **532 531** | **(247 713)** | **1 761 972** | **(743 625)** | **(872 508)** | **(2 173 962)** | **(2 763 274)** | **(1 076 860)** | **(522 938)** |
| Cash/cash equivalents at the month/year beginning: | 8 419 275 | 8 587 408 | 9 261 009 | 8 030 009 | 7 680 681 | 6 857 756 | 7 399 306 | 7 931 837 | 7 684 124 | 9 446 096 | 8 702 471 | 7 829 963 | 8 419 275 | 5 656 001 | 4 579 141 |
| Cash/cash equivalents at the month/year end: | 8 587 408 | 9 261 009 | 8 030 009 | 7 680 681 | 6 857 756 | 7 399 306 | 7 931 837 | 7 684 124 | 9 446 096 | 8 702 471 | 7 829 963 | 5 656 001 | 5 656 001 | 4 579 141 | 4 056 203 |

## Capital programme performance

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

### *Table SC12 Monthly Budget Statement - capital expenditure trend*

| Month<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
|---|---|---|---|---|---|---|---|---|
| Monthly expenditure performance trend | | | | | | | | |
| July | 37 034 | 127 858 | 147 535 | 31 156 | 147 535 | 116 379 | 78.9% | 0.4% |
| August | 252 295 | 225 455 | 214 411 | 290 206 | 361 946 | 71 740 | 19.8% | 3.5% |
| September | 304 942 | 356 938 | 400 367 | | 762 313 | – | | |
| October | 430 752 | 409 037 | 456 870 | | 1 219 183 | – | | |
| November | 417 260 | 427 100 | 476 717 | | 1 695 900 | – | | |
| December | 396 972 | 366 517 | 466 590 | | 2 162 490 | – | | |
| January | 202 221 | 274 033 | 475 745 | | 2 638 235 | – | | |
| February | 286 640 | 508 539 | 790 628 | | 3 428 863 | – | | |
| March | 359 440 | 757 430 | 998 473 | | 4 427 336 | – | | |
| April | 532 842 | 1 009 269 | 987 995 | | 5 415 331 | – | | |
| May | 664 731 | 1 421 432 | 1 187 127 | | 6 602 458 | – | | |
| June | 1 431 160 | 2 504 826 | 2 182 266 | | 8 784 724 | – | | |
| **Total Capital expenditure** | **5 316 290** | **8 388 432** | **8 784 724** | | | | | |

*The ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | |
| **Infrastructure** | **1 797 980** | **2 886 525** | **2 961 017** | **78 204** | **114 258** | **36 054** | **31.6%** | **2 247 660** |
| Roads Infrastructure | 800 145 | 929 567 | 1 221 321 | 4 226 | 45 873 | 41 647 | 90.8% | 942 357 |
| *Roads* | *800 145* | *929 567* | *1 221 321* | *4 226* | *45 873* | *41 647* | *90.8%* | *942 357* |
| Storm water Infrastructure | 2 093 | 117 312 | 2 257 | – | – | – | - | 2 100 |
| *Drainage Collection* | *2 093* | *117 312* | *2 257* | – | – | – | - | *2 100* |
| Electrical Infrastructure | 319 606 | 368 700 | 384 729 | 23 502 | 20 805 | (2 697) | -13.0% | 400 878 |
| *HV Substations* | *261 124* | *314 395* | *328 173* | *18 620* | *17 720* | *(900)* | *-5.1%* | *344 322* |
| *MV Networks* | *(145)* | *6 200* | *6 200* | *1 116* | *1 033* | *(83)* | *-8.0%* | *6 200* |
| *LV Networks* | *58 627* | *48 105* | *50 356* | *3 766* | *2 052* | *(1 715)* | *-83.6%* | *50 356* |
| Water Supply Infrastructure | 461 126 | 971 327 | 908 649 | 48 772 | 12 350 | (36 422) | -294.9% | 603 149 |
| *Reservoirs* | *387 712* | *743 800* | *734 494* | *45 435* | *6 850* | *(38 585)* | *-563.3%* | *465 494* |
| *Water Treatment Works* | *1 491* | – | *10 000* | – | – | – | - | *4 500* |
| *Bulk Mains* | *41 936* | *73 000* | *72 155* | *204* | *2 000* | *1 796* | *89.8%* | *48 155* |
| *Distribution* | *29 987* | *154 527* | *92 000* | *3 133* | *3 500* | *367* | *10.5%* | *85 000* |
| Sanitation Infrastructure | 129 147 | 218 499 | 148 676 | 1 304 | 6 000 | 4 696 | 78.3% | 132 560 |
| *Reticulation* | *30 907* | *129 199* | *72 260* | *714* | *2 000* | *1 286* | *64.3%* | *72 260* |
| *Waste Water Treatment Works* | *96 932* | *89 300* | *76 416* | *590* | *4 000* | *3 410* | *85.2%* | *60 300* |
| *Outfall Sewers* | *1 308* | – | – | – | – | – | - | – |
| Solid Waste Infrastructure | 13 523 | 251 120 | 264 371 | 415 | 29 230 | 28 815 | 98.6% | 136 271 |
| *Landfill Sites* | *13 523* | *251 120* | *264 371* | *415* | *29 230* | *28 815* | *98.6%* | *136 271* |
| Information and Communication Infrastructure | 72 339 | 30 000 | 31 015 | (15) | – | 15 | 100.0% | 30 345 |
| *Data Centres* | *72 339* | *30 000* | *31 015* | *(15)* | – | *15* | *100.0%* | *30 345* |
| **Community Assets** | **295 414** | **243 160** | **267 634** | **5 847** | **5 400** | **(447)** | **-8.3%** | **251 168** |
| Community Facilities | 294 880 | 242 440 | 267 204 | 5 847 | 5 400 | (447) | -8.3% | 250 737 |
| *Halls* | – | *25* | *25* | – | – | – | - | *25* |
| *Centres* | – | *17 505* | *18 177* | – | – | – | - | *18 169* |
| *Clinics/Care Centres* | *37 750* | *21 296* | *22 729* | – | – | – | - | *22 729* |
| *Fire/Ambulance Stations* | *17 103* | – | *2 739* | – | – | – | - | *2 739* |
| *Museums* | *2 951* | – | *121* | – | – | – | - | *121* |
| *Libraries* | *8 366* | *7 375* | *8 014* | – | – | – | - | *8 014* |
| *Cemeteries/Crematoria* | *6 237* | *3 500* | *9 934* | *298* | – | *(298)* | *-100.0%* | *9 934* |
| *Public Open Space* | *291* | *11 100* | *11 229* | – | – | – | - | *11 229* |
| *Nature Reserves* | *1 280* | *10 634* | *10 634* | – | – | – | - | *2 970* |
| *Markets* | – | *710* | *710* | – | – | – | - | *710* |
| *Taxi Ranks/Bus Terminals* | *220 903* | *170 296* | *182 892* | *5 549* | *5 400* | *(149)* | *-2.8%* | *174 096* |
| Sport and Recreation Facilities | 534 | 720 | 431 | – | – | – | - | 431 |
| *Outdoor Facilities* | *534* | *720* | *431* | – | – | – | - | *431* |
| *Heritage assets* | – | *30* | *30* | – | – | – | - | *30* |
| *Works of Art* | – | *30* | *30* | – | – | – | - | *30* |
| **Other assets** | **101 917** | **209 953** | **228 105** | **7 198** | **11 107** | **3 909** | **35.2%** | **229 572** |
| Operational Buildings | 83 095 | 159 033 | 175 013 | 3 446 | 5 505 | 2 058 | 37.4% | 176 525 |
| *Municipal Offices* | *34 113* | *115 455* | *121 996* | *3* | – | *(3)* | *-100.0%* | *121 433* |
| *Laboratories* | *8 222* | – | – | – | – | – | - | – |
| *Depots* | *40 760* | *43 578* | *53 017* | *3 443* | *5 505* | *2 061* | *37.4%* | *55 092* |
| Housing | 18 822 | 50 920 | 53 092 | 3 751 | 5 602 | 1 851 | 33.0% | 53 047 |
| *Social Housing* | *18 822* | *50 920* | *53 092* | *3 751* | *5 602* | *1 851* | *33.0%* | *53 047* |
| **Intangible Assets** | **12 014** | **41 512** | **45 687** | **734** | **824** | **90** | **10.9%** | **37 687** |
| Licences and Rights | 12 014 | 41 512 | 45 687 | 734 | 824 | 90 | 10.9% | 37 687 |
| *Computer Software and Applications* | *12 014* | *41 512* | *45 687* | *734* | *824* | *90* | *10.9%* | *37 687* |
| **Computer Equipment** | **121 869** | **95 626** | **91 186** | **1 089** | **100** | **(989)** | **-989.1%** | **88 616** |
| Computer Equipment | 121 869 | 95 626 | 91 186 | 1 089 | 100 | (989) | -989.1% | 88 616 |
| **Furniture and Office Equipment** | **101 282** | **119 167** | **121 872** | **5 691** | **1 980** | **(3 711)** | **-187.4%** | **117 558** |
| Furniture and Office Equipment | 101 282 | 119 167 | 121 872 | 5 691 | 1 980 | (3 711) | -187.4% | 117 558 |
| **Machinery and Equipment** | **36 812** | **48 127** | **55 203** | **137** | **2 312** | **2 175** | **94.1%** | **55 203** |
| Machinery and Equipment | 36 812 | 48 127 | 55 203 | 137 | 2 312 | 2 175 | 94.1% | 55 203 |
| **Transport Assets** | **155 011** | **197 348** | **197 429** | **–** | **–** | **–** | **-** | **193 948** |
| Transport Assets | 155 011 | 197 348 | 197 429 | – | – | – | - | 193 948 |
| **Land** | **5 157** | **26 000** | **26 000** | **3** | **–** | **(3)** | **-100.0%** | **26 000** |
| Land | 5 157 | 26 000 | 26 000 | 3 | – | (3) | -100.0% | 26 000 |
| **Total Capital Expenditure on new assets** | **2 627 456** | **3 867 449** | **3 994 165** | **98 902** | **135 980** | **37 078** | **27.3%** | **3 247 441** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Capital expenditure on renewal of existing assets by Asset Class/Sub-class** | | | | | | | | |
| **Infrastructure** | **837 504** | **1 408 835** | **1 489 395** | **69 005** | **62 676** | **(6 329)** | **-10.1%** | **1 113 819** |
| Roads Infrastructure | 123 380 | 214 477 | 246 691 | 11 439 | 7 180 | (4 259) | -59.3% | 111 984 |
| *Roads* | *123 380* | *214 477* | *246 691* | *11 439* | *7 180* | *(4 259)* | -59.3% | *111 984* |
| Storm water Infrastructure | 27 376 | 59 700 | 71 394 | – | 300 | 300 | 100.0% | 66 776 |
| *Drainage Collection* | *27 376* | *59 700* | *71 394* | – | *300* | *300* | 100.0% | *66 776* |
| Electrical Infrastructure | 301 112 | 346 825 | 376 784 | 42 323 | 37 696 | (4 627) | -12.3% | 390 534 |
| *HV Substations* | *70 633* | *74 825* | *104 784* | *6 703* | *5 556* | *(1 147)* | *-20.6%* | *104 134* |
| *MV Substations* | *18 328* | *50 000* | *50 000* | *8* | *300* | *292* | *97.3%* | *64 400* |
| *MV Networks* | *169 030* | *182 000* | *182 000* | *31 044* | *25 590* | *(5 454)* | *-21.3%* | *182 000* |
| *LV Networks* | *43 122* | *40 000* | *40 000* | *4 568* | *6 250* | *1 682* | *26.9%* | *40 000* |
| Water Supply Infrastructure | 245 200 | 409 900 | 409 900 | 11 169 | 10 500 | (669) | -6.4% | 231 900 |
| *Bulk Mains* | *27 999* | *60 000* | *60 000* | *589* | *1 500* | *911* | *60.7%* | *50 000* |
| *Distribution* | *217 201* | *349 900* | *349 900* | *10 579* | *9 000* | *(1 579)* | *-17.5%* | *181 900* |
| Sanitation Infrastructure | 132 652 | 376 433 | 380 596 | 4 074 | 7 000 | 2 926 | 41.8% | 308 596 |
| *Pump Station* | *8 288* | *18 733* | *18 733* | *1 905* | *2 000* | *95* | *4.8%* | *18 733* |
| *Reticulation* | *38 034* | *87 700* | *87 700* | *1 844* | – | *(1 844)* | *-100.0%* | *47 700* |
| *Waste Water Treatment Works* | *69 421* | *170 000* | *174 163* | *(65)* | – | *65* | *100.0%* | *149 163* |
| *Outfall Sewers* | *16 908* | *100 000* | *100 000* | *390* | *5 000* | *4 610* | *92.2%* | *93 000* |
| Solid Waste Infrastructure | – | – | 200 | – | – | – | - | 200 |
| *Landfill Sites* | – | – | *200* | – | – | – | - | *200* |
| Information and Communication Infrastructure | 7 784 | 1 500 | 3 830 | – | – | – | - | 3 830 |
| *Data Centres* | *7 784* | *1 500* | *3 830* | – | – | – | - | *3 830* |
| **Community Assets** | **3 774** | **19 283** | **19 283** | **–** | **–** | **–** | **-** | **19 283** |
| **Community Facilities** | 3 774 | 19 283 | 19 283 | – | – | – | - | 19 283 |
| *Halls* | – | 9 883 | 9 883 | – | – | – | - | 9 883 |
| *Clinics/Care Centres* | *1 172* | *8 000* | *8 000* | – | – | – | - | *8 000* |
| *Libraries* | *1 992* | – | – | – | – | – | - | – |
| *Public Open Space* | *610* | *1 400* | *1 400* | – | – | – | - | *1 400* |
| **Heritage assets** | ***5 074*** | ***600*** | ***1 251*** | ***182*** | ***33*** | ***(148)*** | ***-446.8%*** | ***1 251*** |
| Monuments | 5 074 | 600 | 1 251 | 182 | 33 | (148) | -446.8% | 1 251 |
| **Other assets** | **72 045** | **71 250** | **71 049** | **3 385** | **1 360** | **(2 025)** | **-148.9%** | **56 700** |
| Operational Buildings | 20 078 | 26 689 | 26 487 | 172 | – | (172) | -100.0% | 12 138 |
| *Municipal Offices* | *11 282* | *24 339* | *24 137* | *163* | – | *(163)* | *-100.0%* | *9 788* |
| *Laboratories* | *299* | *300* | *300* | – | – | – | - | *300* |
| *Depots* | *8 497* | *2 050* | *2 050* | *9* | – | *(9)* | *-100.0%* | *2 050* |
| Housing | 51 967 | 44 561 | 44 561 | 3 213 | 1 360 | (1 853) | -136.3% | 44 561 |
| *Social Housing* | *51 967* | *44 561* | *44 561* | *3 213* | *1 360* | *(1 853)* | *-136.3%* | *44 561* |
| **Intangible Assets** | **9 154** | **2 500** | **7 600** | **19** | **200** | **181** | **90.3%** | **7 600** |
| Licences and Rights | 9 154 | 2 500 | 7 600 | 19 | 200 | 181 | 90.3% | 7 600 |
| *Computer Software and Applications* | 9 154 | 2 500 | 7 600 | 19 | 200 | 181 | *90.3%* | 7 600 |
| **Computer Equipment** | **117 790** | **125 859** | **125 580** | **5 952** | **53 743** | **47 791** | **88.9%** | **115 737** |
| Computer Equipment | 117 790 | 125 859 | 125 580 | 5 952 | 53 743 | 47 791 | 88.9% | 115 737 |
| **Furniture and Office Equipment** | **17 030** | **28 889** | **25 883** | **2 538** | **187** | **(2 352)** | **-1260.1%** | **24 657** |
| Furniture and Office Equipment | 17 030 | 28 889 | 25 883 | 2 538 | 187 | (2 352) | -1260.1% | 24 657 |
| **Machinery and Equipment** | **62 916** | **11 454** | **11 433** | **46** | **–** | **(46)** | **-100.0%** | **10 233** |
| Machinery and Equipment | 62 916 | 11 454 | 11 433 | 46 | – | (46) | -100.0% | 10 233 |
| **Transport Assets** | **375 447** | **622 937** | **623 967** | **9 314** | **–** | **(9 314)** | **-100.0%** | **623 967** |
| Transport Assets | 375 447 | 622 937 | 623 967 | 9 314 | – | (9 314) | -100.0% | 623 967 |
| **Total Capital Expenditure on renewal of existing assets** | **1 500 735** | **2 291 609** | **2 375 441** | **90 441** | **118 198** | **27 757** | **23.5%** | **1 973 246** |

***The** ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Capital expenditure on upgrading of existing assets by Asset Class/Sub-class** | | | | | | | | |
| **Infrastructure** | **678 723** | **1 303 801** | **1 429 018** | **83 887** | **68 514** | **(15 373)** | **-22.4%** | **1 346 563** |
| Roads Infrastructure | 178 498 | 192 672 | 241 666 | 14 322 | 11 800 | (2 522) | -21.4% | 259 153 |
| *Roads* | *178 498* | *192 672* | *241 666* | *14 322* | *11 800* | *(2 522)* | -21.4% | *259 153* |
| Storm water Infrastructure | 4 893 | 41 000 | 44 307 | – | – | – | - | 29 307 |
| *Drainage Collection* | *4 893* | *41 000* | *44 307* | – | – | – | - | *29 307* |
| Electrical Infrastructure | 40 691 | 29 582 | 29 582 | 14 520 | 10 260 | (4 260) | -41.5% | 27 965 |
| *HV Substations* | *40 691* | *29 582* | *29 582* | *14 520* | *10 260* | *(4 260)* | -41.5% | *27 965* |
| Water Supply Infrastructure | 117 651 | 75 350 | 93 676 | 1 593 | 400 | (1 193) | -298.4% | 93 676 |
| *Reservoirs* | *4 973* | *10 350* | *15 220* | *847* | *400* | *(447)* | *-111.9%* | *15 220* |
| *Distribution* | *112 679* | *65 000* | *78 456* | *746* | – | *(746)* | *-100.0%* | *78 456* |
| Sanitation Infrastructure | 324 757 | 848 773 | 891 399 | 45 165 | 33 249 | (11 916) | -35.8% | 824 583 |
| *Pump Station* | – | *60 000* | *60 000* | *601* | *3 249* | *2 648* | *81.5%* | *60 000* |
| *Reticulation* | *7 723* | *7 323* | *7 323* | *177* | – | *(177)* | *-100.0%* | *1 000* |
| *Waste Water Treatment Works* | *317 033* | *781 450* | *824 076* | *44 386* | *30 000* | *(14 386)* | -48.0% | *763 583* |
| Solid Waste Infrastructure | 12 233 | 111 425 | 123 388 | 8 287 | 12 805 | 4 518 | 35.3% | 106 878 |
| *Landfill Sites* | *12 233* | *111 425* | *123 388* | *8 287* | *12 805* | *4 518* | *35.3%* | *106 878* |
| *Information and Communication Infrastructure* | – | *5 000* | *5 000* | – | – | – | - | *5 000* |
| *Data Centres* | – | *5 000* | *5 000* | – | – | – | - | *5 000* |
| **Community Assets** | **239 647** | **368 879** | **378 361** | **3 537** | **2 687** | **(851)** | **-31.7%** | **357 175** |
| Community Facilities | 153 098 | 221 725 | 207 171 | 2 143 | 2 217 | 74 | 3.3% | 183 885 |
| *Halls* | *1 698* | *8 430* | *234* | – | *15* | *15* | *100.0%* | *234* |
| *Centres* | *13 117* | *12 800* | *20 022* | – | – | – | - | *20 022* |
| *Clinics/Care Centres* | *39 641* | *61 400* | *55 161* | *809* | – | *(809)* | *-100.0%* | *55 161* |
| *Fire/Ambulance Stations* | *12 394* | – | *770* | – | – | – | - | *770* |
| *Museums* | *302* | – | – | – | – | – | - | – |
| *Libraries* | *7 819* | *10 125* | *10 796* | – | *50* | *50* | *100.0%* | *10 796* |
| *Cemeteries/Crematoria* | *5 922* | *19 750* | *10 904* | *32* | – | *(32)* | *-100.0%* | *10 904* |
| *Public Open Space* | *41 436* | *48 740* | *41 996* | *86* | *152* | *66* | *43.6%* | *39 595* |
| *Nature Reserves* | *10 569* | *6 680* | *9 180* | *7* | – | *(7)* | *-100.0%* | *9 180* |
| *Public Ablution Facilities* | *1 923* | *8 000* | *8 000* | – | – | – | - | *8 000* |
| *Taxi Ranks/Bus Terminals* | *18 278* | *45 800* | *50 110* | *1 210* | *2 000* | *790* | *39.5%* | *29 224* |
| Sport and Recreation Facilities | 86 550 | 147 154 | 171 190 | 1 394 | 469 | (925) | -197.1% | 173 290 |
| *Indoor Facilities* | 1 102 | 14 290 | 39 572 | 826 | – | (826) | -100.0% | 41 972 |
| *Outdoor Facilities* | *85 448* | *132 864* | *131 618* | *568* | *469* | *(99)* | *-21.0%* | *131 318* |
| **Heritage assets** | **1 293** | **–** | **45** | **–** | **–** | **–** | **-** | **45** |
| Monuments | *1 293* | – | *45* | – | – | – | - | *45* |
| **Other assets** | **223 244** | **499 095** | **551 100** | **12 454** | **35 716** | **23 263** | **65.1%** | **520 481** |
| Operational Buildings | 187 997 | 423 217 | 475 223 | 8 605 | 34 131 | 25 527 | 74.8% | 444 753 |
| *Municipal Offices* | *87 612* | *265 406* | *294 234* | *5 583* | *15 427* | *9 844* | *63.8%* | *291 749* |
| *Yards* | *76* | – | *200* | – | – | – | - | *200* |
| *Depots* | *100 309* | *157 811* | *180 789* | *3 021* | *18 704* | *15 682* | *83.8%* | *152 804* |
| Housing | 35 247 | 75 878 | 75 878 | 3 849 | 1 585 | (2 264) | -142.8% | 75 728 |
| *Social Housing* | *35 247* | *75 878* | *75 878* | *3 849* | *1 585* | *(2 264)* | *-142.8%* | *75 728* |
| **Intangible Assets** | **23 908** | **16 950** | **26 952** | **248** | **851** | **603** | **70.8%** | **26 952** |
| Licences and Rights | 23 908 | 16 950 | 26 952 | 248 | 851 | 603 | 70.8% | 26 952 |
| *Computer Software and Applications* | *23 908* | *16 950* | *26 952* | *248* | *851* | *603* | 70.8% | *26 952* |
| **Computer Equipment** | **225** | **17 540** | **15 583** | **–** | **–** | **–** | **-** | **15 583** |
| Computer Equipment | *225* | *17 540* | *15 583* | – | – | – | - | *15 583* |
| **Furniture and Office Equipment** | **10 973** | **17 447** | **9 822** | **737** | **–** | **(737)** | **-100.0%** | **9 822** |
| Furniture and Office Equipment | *10 973* | *17 447* | *9 822* | *737* | – | *(737)* | *-100.0%* | *9 822* |
| **Machinery and Equipment** | **10 085** | **5 662** | **4 236** | **–** | **–** | **–** | **-** | **4 236** |
| Machinery and Equipment | *10 085* | *5 662* | *4 236* | – | – | – | - | *4 236* |
| **Total Capital Expenditure on upgrading of existing assets** | **1 188 099** | **2 229 374** | **2 415 118** | **100 863** | **107 768** | **6 904** | **6.4%** | **2 280 857** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | % | |
| **Repairs and maintenance expenditure by Asset Class/Sub-class** | | | | | | | | |
| **Infrastructure** | **713 245** | **2 047 033** | **2 047 033** | **188 649** | **220 138** | **31 489** | **14.3%** | **2 047 033** |
| Roads Infrastructure | **590** | **688 377** | **688 377** | **32 940** | **55 243** | **22 303** | 40.4% | **688 377** |
| *Roads* | *590* | *688 377* | *688 377* | *32 940* | *55 243* | *22 303* | *40.4%* | *688 377* |
| Electrical Infrastructure | **229 128** | **541 437** | **541 437** | **78 921** | **79 482** | **561** | **0.7%** | **541 437** |
| *Power Plants* | *113 328* | *17 215* | *17 215* | *4 263* | *2 525* | *(1 737)* | *-68.8%* | *17 215* |
| *HV Substations* | – | *31 272* | *31 272* | *2 242* | *4 589* | *2 347* | *51.2%* | *31 272* |
| *MV Substations* | – | *353 066* | *353 066* | *48 143* | *51 831* | *3 688* | *7.1%* | *353 066* |
| *LV Networks* | *115 800* | *139 884* | *139 884* | *24 274* | *20 537* | *(3 738)* | *-18.2%* | *139 884* |
| Water Supply Infrastructure | **195 130** | **440 218** | **440 139** | **47 762** | **48 781** | **1 019** | **2.1%** | **440 218** |
| *Reservoirs* | – | *41 845* | *41 845* | *3 889* | *5 430* | *1 541* | *28.4%* | *41 845* |
| *Pump Stations* | *25 734* | *53 419* | *53 340* | *3 960* | *5 283* | *1 323* | *25.0%* | *53 419* |
| *Water Treatment Works* | *1 866* | *43 287* | *43 287* | *5 761* | *4 946* | *(815)* | *-16.5%* | *43 287* |
| *Bulk Mains* | – | *8 242* | *8 242* | *1 655* | *1 554* | *(101)* | *-6.5%* | *8 242* |
| *Distribution* | *167 530* | *293 425* | *293 425* | *32 497* | *31 569* | *(928)* | *-2.9%* | *293 425* |
| Sanitation Infrastructure | **282 758** | **374 750** | **374 829** | **28 804** | **36 304** | **7 499** | **20.7%** | **374 750** |
| *Reticulation* | – | *250 258* | *250 337* | *16 364* | *26 474* | *10 110* | *38.2%* | *250 258* |
| *Waste Water Treatment Works* | *282 718* | *113 257* | *113 257* | *11 752* | *8 894* | *(2 858)* | *-32.1%* | *113 257* |
| *Outfall Sewers* | *40* | *11 235* | *11 235* | *688* | *936* | *247* | *26.4%* | *11 235* |
| Solid Waste Infrastructure | **5 639** | **2 250** | **2 250** | **221** | **328** | **107** | **32.6%** | **2 250** |
| *Landfill Sites* | *5 639* | *2 250* | *2 250* | *221* | *328* | *107* | *32.6%* | *2 250* |
| **Community Assets** | **131 143** | **504 731** | **504 731** | **31 670** | **44 030** | **12 360** | **28.1%** | **504 731** |
| Community Facilities | 130 809 | 122 404 | 122 404 | 2 832 | 10 214 | 7 382 | 72.3% | 122 404 |
| *Halls* | *17 593* | *45 452* | *45 452* | *596* | *2 159* | *1 563* | *72.4%* | *45 452* |
| *Centres* | *83* | *6 514* | *6 514* | *149* | *80* | *(69)* | *-86.1%* | *6 514* |
| *Clinics/Care Centres* | *10 690* | *6 258* | *6 258* | *568* | *951* | *383* | *40.3%* | *6 258* |
| *Fire/Ambulance Stations* | – | *5 562* | *5 562* | *121* | *425* | *304* | *71.4%* | *5 562* |
| *Libraries* | *98 314* | *34 665* | *34 665* | *243* | *4 807* | *4 564* | *94.9%* | *34 665* |
| *Cemeteries/Crematoria* | *2 874* | *10 129* | *10 129* | *739* | *655* | *(84)* | *-12.8%* | *10 129* |
| *Nature Reserves* | *923* | *4 689* | *4 689* | *417* | *484* | *67* | *13.8%* | *4 689* |
| *Public Ablution Facilities* | *332* | *6 856* | *6 856* | *(2)* | *653* | *655* | *100.3%* | *6 856* |
| *Markets* | – | *2 278* | *2 278* | – | – | – | - | *2 278* |
| Sport and Recreation Facilities | 334 | 382 327 | 382 327 | 28 839 | 33 817 | 4 978 | 14.7% | 382 327 |
| *Indoor Facilities* | *269* | *25* | *25* | – | *0* | *0* | *100.0%* | *25* |
| *Outdoor Facilities* | *65* | *382 301* | *382 301* | *28 839* | *33 816* | *4 978* | *14.7%* | *382 301* |

Table continues on next page.

| Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | % | |
| **Heritage assets** | **–** | **1 916** | **1 916** | **13** | **47** | **34** | **72.3%** | **1 916** |
| Works of Art | – | 1 916 | 1 916 | 13 | 47 | 34 | 72.3% | 1 916 |
| **Investment properties** | **13 891** | **8 043** | **3 704** | **28** | **639** | **610** | **95.6%** | **8 043** |
| Revenue Generating | 13 891 | 43 | 43 | 16 | 17 | 1 | 8.1% | 43 |
| *Improved Property* | *13 891* | *43* | *43* | *16* | *17* | *1* | *8.1%* | *43* |
| Non-revenue Generating | – | 8 001 | 3 661 | 12 | 621 | 609 | 98.0% | 8 001 |
| *Unimproved Property* | – | *8 001* | *3 661* | *12* | *621* | *609* | *98.0%* | *8 001* |
| **Other assets** | **72 660** | **338 649** | **339 014** | **10 533** | **16 058** | **5 526** | **34.4%** | **338 649** |
| Operational Buildings | 72 660 | 338 649 | 339 014 | 10 533 | 16 058 | 5 526 | 34.4% | 338 649 |
| *Municipal Offices* | *590* | *333 831* | *334 196* | *10 425* | *15 460* | *5 035* | *32.6%* | *333 831* |
| *Laboratories* | – | *2 136* | *2 136* | *(8)* | *160* | *168* | *105.2%* | *2 136* |
| *Training Centres* | *72 070* | *521* | *521* | *114* | *87* | *(27)* | *-31.0%* | *521* |
| *Depots* | – | *2 162* | *2 162* | *2* | *352* | *350* | *99.5%* | *2 162* |
| **Computer Equipment** | **63 807** | **246 058** | **246 444** | **16 132** | **26 851** | **10 719** | **39.9%** | **246 058** |
| Computer Equipment | 63 807 | 246 058 | 246 444 | 16 132 | 26 851 | 10 719 | 39.9% | 246 058 |
| **Furniture and Office Equipment** | **3** | **542 256** | **542 256** | **63 607** | **63 231** | **(376)** | **-0.6%** | **542 256** |
| Furniture and Office Equipment | 3 | 542 256 | 542 256 | 63 607 | 63 231 | (376) | -0.6% | 542 256 |
| **Transport Assets** | **102 625** | **440 991** | **444 965** | **45 862** | **54 976** | **9 115** | **16.6%** | **440 991** |
| Transport Assets | 102 625 | 440 991 | 444 965 | 45 862 | 54 976 | 9 115 | 16.6% | 440 991 |
| **Total Repairs and Maintenance Expenditure** | **1 097 376** | **4 129 677** | **4 130 063** | **356 493** | **425 970** | 69 477 | 16.3% | **4 129 677** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Depreciation by Asset Class/Sub-class** | | | | | | | | |
| **Infrastructure** | **1 254 022** | **1 296 991** | **1 296 991** | **221 543** | **216 165** | **(5 378)** | **-2.5%** | **1 296 991** |
| Roads Infrastructure | 359 467 | 406 286 | 406 286 | 60 882 | 67 714 | 6 832 | 10.1% | 406 286 |
| *Roads* | 359 467 | *294 830* | *294 830* | *60 882* | *49 138* | *(11 744)* | *-23.9%* | *294 830* |
| *Road Structures* | – | *72 658* | *72 658* | – | *12 110* | *12 110* | *100.0%* | *72 658* |
| *Road Furniture* | – | *38 798* | *38 798* | – | *6 466* | *6 466* | *100.0%* | *38 798* |
| Storm water Infrastructure | 46 522 | 45 851 | 45 851 | 8 546 | 7 642 | (904) | -11.8% | 45 851 |
| *Drainage Collection* | 46 522 | *45 851* | *45 851* | *8 546* | *7 642* | *(904)* | *-11.8%* | *45 851* |
| Electrical Infrastructure | 246 946 | 233 540 | 233 540 | 43 309 | 38 923 | (4 386) | -11.3% | 233 540 |
| *Power Plants* | 6 957 | *6 955* | *6 955* | *1 159* | *1 159* | *(0)* | *0.0%* | *6 955* |
| *HV Substations* | 20 514 | – | – | *3 146* | – | *(3 146)* | *-100.0%* | – |
| *HV Transmission Conductors* | – | *14 594* | *14 594* | – | *2 432* | *2 432* | *100.0%* | *14 594* |
| *MV Substations* | 52 768 | *13 983* | *13 983* | *9 347* | *2 330* | *(7 016)* | *-301.1%* | *13 983* |
| *MV Switching Stations* | – | *52 620* | *52 620* | – | *8 770* | *8 770* | *100.0%* | *52 620* |
| *MV Networks* | 103 470 | *104 873* | *104 873* | *17 742* | *17 479* | *(263)* | *-1.5%* | *104 873* |
| *LV Networks* | 63 237 | *40 516* | *40 516* | *11 915* | *6 753* | *(5 163)* | *-76.5%* | *40 516* |
| Water Supply Infrastructure | 236 904 | 264 253 | 264 253 | 46 094 | 44 042 | (2 052) | -4.7% | 264 253 |
| *Reservoirs* | 21 898 | *22 414* | *22 414* | *6 947* | *3 736* | *(3 211)* | *-86.0%* | *22 414* |
| *Pump Stations* | 5 459 | *5 415* | *5 415* | *907* | *903* | *(4)* | *-0.5%* | *5 415* |
| *Water Treatment Works* | 28 239 | *26 172* | *26 172* | *5 294* | *4 362* | *(932)* | *-21.4%* | *26 172* |
| *Bulk Mains* | 10 405 | *17 915* | *17 915* | *1 736* | *2 986* | *1 250* | *41.9%* | *17 915* |
| *Distribution* | 170 903 | *192 337* | *192 337* | *31 211* | *32 056* | *846* | *2.6%* | *192 337* |
| Sanitation Infrastructure | 266 016 | 264 260 | 264 260 | 45 055 | 44 043 | (1 012) | -2.3% | 264 260 |
| *Pump Station* | 7 130 | 8 144 | 8 144 | 1 164 | 1 357 | 194 | *14.3%* | 8 144 |
| *Reticulation* | 157 546 | 155 668 | 155 668 | 25 987 | 25 945 | (42) | *-0.2%* | 155 668 |
| *Waste Water Treatment Works* | 88 511 | 87 640 | 87 640 | 15 767 | 14 607 | (1 160) | *-7.9%* | 87 640 |
| *Outfall Sewers* | 12 830 | 12 807 | 12 807 | 2 138 | 2 134 | (3) | *-0.2%* | 12 807 |
| Solid Waste Infrastructure | 45 630 | 36 207 | 36 207 | 7 453 | 6 035 | (1 419) | -23.5% | 36 207 |
| *Landfill Sites* | *45 630* | *36 207* | *36 207* | *7 453* | *6 035* | *(1 419)* | *-23.5%* | *36 207* |
| Coastal Infrastructure | – | 4 560 | 4 560 | – | 760 | 760 | 100.0% | 4 560 |
| *Promenades* | – | *4 560* | *4 560* | – | *760* | *760* | *100.0%* | *4 560* |
| Information and Communication Infrastructure | 52 537 | 42 035 | 42 035 | 10 204 | 7 006 | (3 198) | -45.7% | 42 035 |
| *Data Centres* | *52 537* | – | – | *10 204* | – | *(10 204)* | -100.0% | – |
| *Core Layers* | – | *6 610* | *6 610* | – | *1 102* | *1 102* | 100.0% | *6 610* |
| *Distribution Layers* | – | *35 424* | *35 424* | – | *5 904* | *5 904* | 100.0% | *35 424* |
| **Community Assets** | **348 370** | **364 191** | **364 191** | **54 572** | **60 698** | **6 127** | **10.1%** | **364 191** |
| Community Facilities | 129 027 | 155 005 | 155 005 | 17 881 | 25 834 | 7 953 | 30.8% | 155 005 |
| *Halls* | 2 727 | *2 756* | *2 756* | *552* | *459* | *(92)* | *-20.1%* | *2 756* |
| *Centres* | 3 835 | *47 842* | *47 842* | *604* | *7 974* | *7 370* | *92.4%* | *47 842* |
| *Clinics/Care Centres* | 9 506 | *8 247* | *8 247* | *1 111* | *1 374* | *263* | *19.2%* | *8 247* |
| *Fire/Ambulance Stations* | 1 696 | *2 462* | *2 462* | *282* | *410* | *128* | *31.2%* | *2 462* |
| *Testing Stations* | 1 106 | *1 122* | *1 122* | *192* | *187* | *(5)* | *-2.6%* | *1 122* |
| *Museums* | 194 | *363* | *363* | *37* | *60* | *24* | *39.1%* | *363* |
| *Theatres* | 112 | *112* | *112* | *19* | *19* | *(0)* | *0.0%* | *112* |
| *Libraries* | 5 270 | *6 142* | *6 142* | *998* | *1 024* | *26* | *2.5%* | *6 142* |
| *Cemeteries/Crematoria* | 3 256 | *3 880* | *3 880* | *546* | *647* | *100* | *15.5%* | *3 880* |
| *Public Open Space* | 18 365 | *17 178* | *17 178* | *3 317* | *2 863* | *(455)* | *-15.9%* | *17 178* |
| *Nature Reserves* | 378 | *817* | *817* | *63* | *136* | *73* | *53.7%* | *817* |
| *Public Ablution Facilities* | 2 350 | *1 941* | *1 941* | *400* | *323* | *(76)* | *-23.6%* | *1 941* |
| *Markets* | 1 586 | *1 509* | *1 509* | *272* | *252* | *(20)* | *-8.0%* | *1 509* |
| *Airports* | 4 | *4* | *4* | *1* | *1* | *0* | *0.0%* | *4* |
| *Taxi Ranks/Bus Terminals* | 78 643 | *60 630* | *60 630* | *9 487* | *10 105* | *618* | *6.1%* | *60 630* |
| Sport and Recreation Facilities | 219 343 | 209 186 | 209 186 | 36 691 | 34 864 | (1 827) | -5.2% | 209 186 |
| *Indoor Facilities* | 9 678 | *6 267* | *6 267* | *1 654* | *1 044* | *(609)* | *-58.3%* | *6 267* |
| *Outdoor Facilities* | 209 665 | *202 919* | *202 919* | *35 037* | *33 820* | *(1 217)* | *-3.6%* | *202 919* |

Table continues on next page.

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Depreciation by Asset Class/Sub-class** | | | | | | | | |
| **Investment properties** | **1 714** | **1 714** | **1 714** | **286** | **286** | **0** | **0.0%** | **1 714** |
| Revenue Generating | 1 714 | 1 714 | 1 714 | 286 | 286 | 0 | 0.0% | 1 714 |
| *Improved Property* | 1 714 | *1 714* | *1 714* | *286* | *286* | *0* | *0.0%* | *1 714* |
| **Other assets** | **291 700** | **258 709** | **258 709** | **49 035** | **43 118** | **(5 917)** | **-13.7%** | **258 709** |
| Operational Buildings | 192 111 | 155 594 | 155 594 | 32 553 | 25 932 | (6 621) | -25.5% | 155 594 |
| *Municipal Offices* | 162 150 | *9 231* | *9 231* | *27 422* | *1 538* | *(25 883)* | *-1682.4%* | *9 231* |
| *Workshops* | – | *31 024* | *31 024* | – | *5 171* | *5 171* | *100.0%* | *31 024* |
| *Yards* | 212 | – | – | *35* | – | *(35)* | *-100.0%* | – |
| *Laboratories* | 295 | – | – | *106* | – | *(106)* | *-100.0%* | – |
| *Training Centres* | 289 | *303* | *303* | *48* | *51* | 2 | *4.8%* | *303* |
| *Manufacturing Plant* | – | *6 970* | *6 970* | – | *1 162* | *1 162* | *100.0%* | *6 970* |
| *Depots* | 29 165 | *108 066* | *108 066* | *4 942* | *18 011* | *13 069* | *72.6%* | *108 066* |
| Housing | 99 589 | 103 115 | 103 115 | 16 481 | 17 186 | 704 | 4.1% | 103 115 |
| *Social Housing* | 99 589 | *103 115* | *103 115* | *16 481* | *17 186* | *704* | *4.1%* | *103 115* |
| **Intangible Assets** | **147 789** | **143 931** | **143 931** | **25 350** | **23 988** | **(1 361)** | **-5.7%** | **143 931** |
| Licences and Rights | 147 789 | 143 931 | 143 931 | 25 350 | 23 988 | (1 361) | -5.7% | 143 931 |
| *Computer Software and Applications* | 77 609 | *73 751* | *73 751* | *13 653* | *12 292* | *(1 361)* | *-11.1%* | *73 751* |
| *Unspecified* | 70 180 | *70 180* | *70 180* | *11 697* | *11 697* | – | - | *70 180* |
| **Computer Equipment** | **223 929** | **228 215** | **228 215** | **37 548** | **38 036** | **487** | **1.3%** | **228 215** |
| Computer Equipment | 223 929 | *228 215* | *228 215* | *37 548* | *38 036* | *487* | *1.3%* | *228 215* |
| **Furniture and Office Equipment** | **124 655** | **115 391** | **115 391** | **19 355** | **19 232** | **(124)** | **-0.6%** | **115 391** |
| Furniture and Office Equipment | 124 655 | *115 391* | *115 391* | *19 355* | *19 232* | *(124)* | *-0.6%* | *115 391* |
| **Machinery and Equipment** | **110 232** | **119 369** | **119 369** | **17 655** | **19 895** | **2 239** | **11.3%** | **119 369** |
| Machinery and Equipment | 110 232 | 119 369 | 119 369 | 17 655 | 19 895 | 2 239 | 11.3% | 119 369 |
| **Transport Assets** | **333 717** | **417 125** | **417 125** | **59 618** | **69 521** | **9 903** | **14.2%** | **417 125** |
| Transport Assets | 333 717 | 417 125 | 417 125 | 59 618 | 69 521 | 9 903 | 14.2% | 417 125 |
| **Land** | **–** | **69 253** | **69 253** | **–** | **11 542** | **11 542** | **100.0%** | **69 253** |
| *Land* | – | *69 253* | *69 253* | – | *11 542* | *11 542* | 100.0% | *69 253* |
| **Zoo's, Marine and Non-biological Animals** | **–** | **197** | **197** | **–** | **33** | **33** | **100.0%** | **197** |
| *Zoo's, Marine and Non-biological Animals* | – | *197* | *197* | – | *33* | *33* | 100.0% | *197* |
| **Total Depreciation** | **2 836 129** | **3 015 086** | **3 015 086** | **484 962** | **502 514** | **17 552** | **3.5%** | **3 015 086** |

*****The ‘2018/19 Audited Outcome’ column has been populated with pre-audited figures.

# CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

## *Consolidated Table C1 Monthly Budget Statement Summary*

| Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | |
| Property rates | 9 529 021 | 9 916 685 | 9 916 685 | 1 680 465 | 1 652 780 | 27 685 | 1.7% | 9 916 685 |
| Service charges | 18 876 837 | 19 690 195 | 19 690 195 | 3 570 931 | 3 369 391 | 201 539 | 6.0% | 19 421 191 |
| Investment revenue | 1 136 550 | 919 395 | 919 395 | 215 227 | 199 133 | 16 094 | 8.1% | 919 445 |
| Transfers and subsidies | 7 049 218 | 7 376 568 | 7 493 227 | 2 191 646 | 2 188 840 | 2 806 | 0.1% | 7 372 122 |
| Other own revenue | 3 857 012 | 3 305 614 | 3 305 614 | 547 506 | 520 948 | 26 557 | 5.1% | 3 323 908 |
| **Total Revenue (excluding capital transfers and contributions)** | **40 448 639** | **41 208 458** | **41 325 116** | **8 205 774** | **7 931 092** | **274 681** | **3.5%** | **40 953 351** |
| Employee costs | 12 430 552 | 13 908 778 | 13 913 866 | 1 888 593 | 2 137 658 | (249 065) | -11.7% | 13 534 586 |
| Remuneration of Councillors | 161 297 | 179 818 | 179 818 | 26 916 | 26 866 | 50 | 0.2% | 146 034 |
| Depreciation & asset impairment | 2 886 135 | 3 065 250 | 3 065 250 | 493 226 | 499 333 | (6 107) | -1.2% | 2 998 838 |
| Finance charges | 833 212 | 790 756 | 790 756 | 127 079 | 131 273 | (4 194) | -3.2% | 788 345 |
| Materials and bulk purchases | 9 939 263 | 11 746 242 | 11 754 449 | 1 486 767 | 1 532 744 | (45 977) | -3.0% | 11 602 770 |
| Transfers and subsidies | 336 816 | 374 860 | 398 740 | 28 539 | 19 701 | 8 838 | 44.9% | 388 822 |
| Other expenditure | 9 541 192 | 12 033 540 | 12 113 024 | 1 181 621 | 1 383 623 | (202 002) | -14.6% | 11 465 670 |
| **Total Expenditure** | **36 128 467** | **42 099 245** | **42 215 903** | **5 232 743** | **5 731 199** | **(498 456)** | **-8.7%** | **40 925 065** |
| **Surplus/(Deficit)** | **4 320 172** | **(890 787)** | **(890 787)** | **2 973 031** | **2 199 894** | **773 137** | **35.1%** | **28 287** |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2 078 060 | 2 211 385 | 2 211 673 | 56 769 | 70 959 | (14 191) | -20.0% | 2 050 336 |
| Contributions & Contributed assets | 52 664 | 53 700 | 53 700 | 8 854 | 7 573 | 1 281 | 16.9% | 53 700 |
| **Surplus/(Deficit) after capital transfers & contributions** | **6 450 896** | **1 374 299** | **1 374 586** | **3 038 654** | **2 278 426** | **760 227** | **33.4%** | **2 132 322** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | - | – |
| **Surplus/ (Deficit) for the year** | **6 450 896** | **1 374 299** | **1 374 586** | **3 038 654** | **2 278 426** | **760 227** | **33.4%** | **2 132 322** |
| **Capital expenditure & funds sources** | | | | | | | | |
| **Capital expenditure** | **5 382 377** | **8 430 911** | **8 836 940** | **290 940** | **369 026** | **(78 086)** | **-21.2%** | **7 553 761** |
| Capital transfers recognised | 2 119 370 | 2 265 085 | 2 265 373 | 65 623 | 77 977 | (12 355) | -15.8% | 1 925 626 |
| Borrowing | 388 077 | 1 091 580 | 1 091 580 | 32 837 | 14 150 | 18 687 | 132.1% | 772 662 |
| Internally generated funds | **2 874 929** | **5 074 246** | **5 479 987** | **192 480** | **276 898** | **(84 418)** | **-30.5%** | **4 855 473** |
| **Total sources of capital funds** | **5 382 377** | **8 430 911** | **8 836 940** | **290 940** | **369 026** | **(78 086)** | **-21.2%** | **7 553 761** |
| **Financial position** | | | | | | | | |
| Total current assets | 18 851 681 | 18 660 159 | 15 652 963 | 17 851 467 | | | | 15 652 963 |
| Total non current assets | 53 061 182 | 58 112 027 | 59 080 115 | 53 807 426 | | | | 59 080 115 |
| Total current liabilities | 9 216 211 | 12 973 358 | 8 606 410 | 5 652 485 | | | | 8 606 410 |
| Total non current liabilities | 13 148 025 | 14 911 172 | 14 911 172 | 13 181 643 | | | | 14 911 172 |
| **Community wealth/Equity** | **49 548 629** | **48 887 656** | **51 215 497** | **52 824 766** | | | | **51 215 497** |
| **Cash flows** | | | | | | | | |
| Net cash from (used) operating | 9 266 349 | 4 472 317 | 4 472 604 | 2 021 554 | 2 399 717 | 378 162 | 15.8% | 4 472 604 |
| Net cash from (used) investing | (6 232 015) | (7 761 267) | (8 127 667) | (1 138 951) | (1 892 943) | (753 992) | 39.8% | (8 127 667) |
| Net cash from (used) financing | (143 179) | 748 685 | 748 685 | (50 000) | (50 000) | – | - | 748 685 |
| **Cash/cash equivalents at the month/year end** | **8 377 772** | **5 087 575** | **5 747 962** | **9 486 943** | **9 111 113** | **(375 829)** | **-4.1%** | **5 747 962** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Revenue - Functional** | | | | | | | | |
| ***Governance and administration*** | **15 430 959** | **15 354 923** | **15 376 950** | **3 295 140** | **3 247 844** | **47 296** | **1.5%** | **15 426 176** |
| Executive and council | 1 085 | 299 | 299 | 41 | 34 | 7 | 20.7% | 299 |
| Finance and administration | 15 429 866 | 15 354 622 | 15 376 648 | 3 295 095 | 3 247 811 | 47 284 | 1.5% | 15 425 875 |
| Internal audit | 8 | 3 | 3 | 4 | (1) | 5 | -499.1% | 3 |
| ***Community and public safety*** | **3 321 136** | **3 301 487** | **3 395 310** | **453 892** | **382 501** | **71 391** | **18.7%** | **3 174 282** |
| Community and social services | 133 503 | 125 650 | 125 649 | 12 951 | 13 291 | (340) | -2.6% | 125 649 |
| Sport and recreation | 87 253 | 86 512 | 64 499 | 2 575 | 5 630 | (3 055) | -54.3% | 86 512 |
| Public safety | 1 397 410 | 1 238 308 | 1 238 308 | 238 349 | 196 401 | 41 947 | 21.4% | 1 241 648 |
| Housing | 1 305 811 | 1 374 066 | 1 489 902 | 161 131 | 105 772 | 55 359 | 52.3% | 1 243 521 |
| Health | 397 158 | 476 952 | 476 952 | 38 886 | 61 407 | (22 521) | -36.7% | 476 952 |
| ***Economic and environmental services*** | **1 820 674** | **2 297 417** | **2 297 692** | **169 702** | **224 679** | **(54 977)** | **-24.5%** | **2 176 828** |
| Planning and development | 361 835 | 450 811 | 450 811 | 65 089 | 64 478 | 611 | 0.9% | 436 820 |
| Road transport | 1 435 992 | 1 831 775 | 1 832 049 | 104 050 | 159 724 | (55 674) | -34.9% | 1 726 572 |
| Environmental protection | 22 848 | 14 831 | 14 831 | 563 | 477 | 86 | 18.0% | 13 436 |
| ***Trading services*** | **21 711 594** | **22 228 113** | **22 228 810** | **4 308 670** | **4 105 042** | **203 628** | **5.0%** | **21 988 470** |
| Energy sources | 13 533 225 | 14 080 480 | 14 081 178 | 2 784 510 | 2 542 891 | 241 619 | 9.5% | 14 080 480 |
| Water management | 4 537 454 | 4 468 354 | 4 468 354 | 875 656 | 925 373 | (49 716) | -5.4% | 4 326 514 |
| Waste water management | 2 061 455 | 1 956 104 | 1 956 104 | 252 465 | 245 790 | 6 674 | 2.7% | 1 858 302 |
| Waste management | 1 579 460 | 1 723 174 | 1 723 174 | 396 039 | 390 988 | 5 052 | 1.3% | 1 723 174 |
| ***Other*** | **295 000** | **291 603** | **291 727** | **43 992** | **49 560** | **(5 567)** | **-11.2%** | **291 630** |
| **Total Revenue - Functional** | **42 579 362** | **43 473 543** | **43 590 489** | **8 271 396** | **8 009 625** | **261 771** | **3.3%** | **43 057 387** |
| **Expenditure - Functional** | | | | | | | | |
| ***Governance and administration*** | **7 923 546** | **8 923 446** | **8 988 071** | **1 178 844** | **1 318 880** | **(140 036)** | **-10.6%** | **8 903 701** |
| Executive and council | 427 984 | 535 009 | 534 134 | 80 196 | 86 605 | (6 410) | -7.4% | 534 134 |
| Finance and administration | 7 452 695 | 8 342 352 | 8 408 453 | 1 091 045 | 1 225 174 | (134 129) | -10.9% | 8 323 924 |
| Internal audit | 42 866 | 46 085 | 45 485 | 7 603 | 7 101 | 503 | 7.1% | 45 643 |
| ***Community and public safety*** | **7 345 967** | **7 857 502** | **7 907 763** | **1 016 181** | **1 095 647** | **(79 465)** | **-7.3%** | **5 246 991** |
| Community and social services | 906 486 | 971 924 | 971 926 | 117 963 | 140 313 | (22 351) | -15.9% | 971 926 |
| Sport and recreation | 1 190 876 | 1 187 125 | 1 115 768 | 147 802 | 149 112 | (1 310) | -0.9% | 1 115 042 |
| Public safety | 2 903 921 | 2 910 539 | 2 916 318 | 421 421 | 443 857 | (22 436) | -5.1% | 646 025 |
| Housing | 1 173 286 | 1 480 067 | 1 595 903 | 172 243 | 190 100 | (17 857) | -9.4% | 1 206 149 |
| Health | 1 171 398 | 1 307 848 | 1 307 848 | 156 752 | 172 264 | (15 512) | -9.0% | 1 307 848 |
| ***Economic and environmental services*** | **4 414 871** | **5 277 186** | **5 277 197** | **539 292** | **564 950** | **(25 658)** | **-4.5%** | **7 185 355** |
| Planning and development | 1 028 420 | 1 511 371 | 1 507 703 | 160 470 | 173 512 | (13 041) | -7.5% | 1 440 663 |
| Road transport | 3 238 986 | 3 607 973 | 3 607 973 | 353 290 | 371 138 | (17 848) | -4.8% | 5 597 845 |
| Environmental protection | 147 465 | 157 842 | 161 520 | 25 531 | 20 300 | 5 231 | 25.8% | 146 847 |
| ***Trading services*** | **16 097 795** | **19 596 547** | **19 598 239** | **2 448 454** | **2 687 634** | **(239 180)** | **-8.9%** | **19 149 340** |
| Energy sources | 10 034 392 | 11 596 405 | 11 598 083 | 1 573 476 | 1 545 247 | 28 229 | 1.8% | 11 596 405 |
| Water management | 2 651 607 | 3 747 229 | 3 747 230 | 427 681 | 572 237 | (144 555) | -25.3% | 3 484 923 |
| Waste water management | 1 546 008 | 2 049 818 | 2 049 833 | 216 089 | 247 494 | (31 405) | -12.7% | 1 864 919 |
| Waste management | 1 865 788 | 2 203 094 | 2 203 093 | 231 207 | 322 656 | (91 449) | -28.3% | 2 203 093 |
| ***Other*** | **352 151** | **444 564** | **444 633** | **49 971** | **64 088** | **(14 117)** | **-22.0%** | **439 665** |
| **Total Expenditure - Functional** | **36 134 329** | **42 099 245** | **42 215 903** | **5 232 743** | **5 731 199** | **(498 456)** | **-8.7%** | **40 925 052** |
| **Surplus/ (Deficit) for the year** | **6 445 033** | **1 374 299** | **1 374 587** | **3 038 654** | **2 278 426** | **760 227** | **33.4%** | **2 132 335** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Vote Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue by Vote** | | | | | | | | |
| Vote 1 - Community Services & Health | 920 099 | 974 189 | 974 189 | 121 318 | 146 787 | (25 469) | -17.4% | 974 190 |
| Vote 2 - Corporate Services | 69 717 | 71 523 | 71 523 | 6 257 | 11 711 | (5 454) | -46.6% | 71 523 |
| Vote 3 - Economic Opportunities & Asset Managemnt | 282 742 | 181 445 | 181 570 | 27 801 | 29 743 | (1 942) | -6.5% | 224 699 |
| Vote 4 - Energy & Climate Change | 13 350 399 | 13 874 705 | 13 875 403 | 2 702 216 | 2 457 118 | 245 098 | 10.0% | 13 874 705 |
| Vote 5 - Finance | 15 957 830 | 16 174 512 | 16 196 538 | 3 862 310 | 3 796 099 | 66 211 | 1.7% | 16 219 214 |
| Vote 6 - Human Settlements | 1 185 791 | 1 249 070 | 1 364 906 | 109 053 | 53 692 | 55 361 | 103.1% | 1 107 948 |
| Vote 7 - Office of the City Manager | 164 | 6 | 6 | 23 | (0) | 23 | -7345.8% | 11 |
| Vote 8 - Safety & Security | 1 431 606 | 1 291 229 | 1 291 229 | 245 072 | 202 899 | 42 173 | 20.8% | 1 221 703 |
| Vote 9 - Spatial Planning & Environment | 152 894 | 166 410 | 166 410 | 24 494 | 25 019 | (524) | -2.1% | 149 393 |
| Vote 10 - Transport | 1 421 443 | 1 801 886 | 1 802 161 | 99 807 | 154 789 | (54 982) | -35.5% | 1 765 076 |
| Vote 11 - Urban Management | 231 778 | 301 769 | 301 769 | 41 143 | 40 202 | 941 | 2.3% | 301 769 |
| Vote 12 - Water & Waste | 7 316 631 | 7 078 278 | 7 078 278 | 996 746 | 1 043 815 | (47 069) | -4.5% | 6 838 635 |
| Vote 13 - Cape Town International Convention Centre | 259 082 | 285 600 | 285 600 | 36 331 | 47 600 | (11 269) | -23.7% | 285 600 |
| Vote 14 - Cape Town Stadium | (813) | 22 921 | 908 | (1 175) | 151 | (1 327) | -876.7% | 22 921 |
| **Total Revenue by Vote** | **42 579 363** | **43 473 543** | **43 590 490** | **8 271 396** | **8 009 625** | **261 771** | **3.3%** | **43 057 387** |
| **Expenditure by Vote** | | | | | | | | |
| Vote 1 - Community Services & Health | 3 414 274 | 3 925 379 | 3 925 379 | 437 464 | 487 765 | (50 300) | -10.3% | 3 925 379 |
| Vote 2 - Corporate Services | 1 709 075 | 1 808 667 | 1 808 678 | 290 949 | 288 285 | 2 664 | 0.9% | 1 808 678 |
| Vote 3 - Economic Opportunities & Asset Managemnt | 1 176 967 | 1 368 210 | 1 368 324 | 145 970 | 165 333 | (19 363) | -11.7% | 1 368 199 |
| Vote 4 - Energy & Climate Change | 10 330 532 | 12 060 720 | 12 061 417 | 1 617 352 | 1 619 510 | (2 157) | -0.1% | 12 060 720 |
| Vote 5 - Finance | 3 363 625 | 2 933 071 | 3 004 417 | 472 858 | 482 964 | (10 106) | -2.1% | 2 895 058 |
| Vote 6 - Human Settlements | 1 164 708 | 1 468 810 | 1 584 646 | 172 152 | 189 658 | (17 506) | -9.2% | 1 249 110 |
| Vote 7 - Office of the City Manager | 176 978 | 237 561 | 237 561 | 41 011 | 47 609 | (6 598) | -13.9% | 237 561 |
| Vote 8 - Safety & Security | 3 347 986 | 3 598 555 | 3 598 555 | 485 977 | 535 788 | (49 812) | -9.3% | 3 473 101 |
| Vote 9 - Spatial Planning & Environment | 575 368 | 711 474 | 711 474 | 94 161 | 104 039 | (9 877) | -9.5% | 629 778 |
| Vote 10 - Transport | 3 322 165 | 3 679 302 | 3 679 302 | 354 325 | 366 348 | (12 023) | -3.3% | 3 445 389 |
| Vote 11 - Urban Management | 748 429 | 1 142 379 | 1 142 379 | 118 973 | 120 305 | (1 332) | -1.1% | 1 142 379 |
| Vote 12 - Water & Waste | 6 714 844 | 8 774 143 | 8 774 142 | 960 710 | 1 270 736 | (310 026) | -24.4% | 8 298 728 |
| Vote 13 - Cape Town International Convention Centre | 90 188 | 318 719 | 318 719 | 42 015 | 53 120 | (11 105) | -20.9% | 318 719 |
| Vote 14 - Cape Town Stadium | (813) | 72 254 | 908 | (1 175) | (259) | (916) | 353.0% | 72 254 |
| **Total Expenditure by Vote** | **36 134 327** | **42 099 244** | **42 215 902** | **5 232 743** | **5 731 199** | **(498 456)** | **-8.7%** | **40 925 052** |
| **Surplus/ (Deficit) for the year** | **6 445 036** | **1 374 299** | **1 374 588** | **3 038 653** | **2 278 426** | **760 227** | **33.4%** | **2 132 335** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Budget Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Revenue By Source** | | | | | | | | |
| Property rates | 9 529 021 | 9 916 685 | 9 916 685 | 1 680 465 | 1 652 780 | 27 685 | 1.7% | 9 916 685 |
| Service charges - electricity revenue | 13 018 591 | 13 623 146 | 13 623 146 | 2 679 086 | 2 426 694 | 252 391 | 10.4% | 13 623 146 |
| Service charges - water revenue | 3 118 799 | 3 212 017 | 3 212 017 | 446 391 | 492 418 | (46 027) | -9.3% | 3 051 443 |
| Service charges - sanitation revenue | 1 600 851 | 1 568 599 | 1 568 599 | 229 972 | 235 873 | (5 901) | -2.5% | 1 490 169 |
| Service charges - refuse revenue | 1 138 596 | 1 286 433 | 1 286 433 | 215 482 | 214 406 | 1 077 | 0.5% | 1 256 433 |
| Rental of facilities and equipment | 545 869 | 459 882 | 459 882 | 71 672 | 75 907 | (4 235) | -5.6% | 490 414 |
| Interest earned - external investments | 1 136 550 | 919 395 | 919 395 | 215 227 | 199 133 | 16 094 | 8.1% | 919 445 |
| Interest earned - outstanding debtors | 358 499 | 380 814 | 380 814 | 63 600 | 58 826 | 4 775 | 8.1% | 386 984 |
| Dividends received | – | – | – | – | – | – | - | – |
| Fines, penalties and forfeits | 1 485 757 | 1 185 453 | 1 185 453 | 225 972 | 188 638 | 37 335 | 19.8% | 1 184 694 |
| Licences and permits | 64 881 | 82 218 | 82 218 | 9 574 | 11 112 | (1 538) | -13.8% | 52 539 |
| Agency services | 230 144 | 217 672 | 217 672 | 37 077 | 32 279 | 4 798 | 14.9% | 217 672 |
| Transfers and subsidies | 7 049 218 | 7 376 568 | 7 493 227 | 2 191 646 | 2 188 840 | 2 806 | 0.1% | 7 372 122 |
| Other revenue | 1 048 599 | 935 842 | 935 842 | 139 311 | 147 316 | (8 005) | -5.4% | 942 243 |
| Gains on disposal of PPE | 123 262 | 43 732 | 43 732 | 299 | 6 872 | (6 573) | -95.7% | 49 363 |
| **Total Revenue (excluding capital transfers and contributions)** | **40 448 639** | **41 208 458** | **41 325 116** | **8 205 774** | **7 931 092** | **274 681** | **3.5%** | **40 953 351** |
| **Expenditure By Type** | | | | | | | | |
| Employee related costs | 12 430 552 | 13 908 778 | 13 913 866 | 1 888 593 | 2 137 658 | (249 065) | -11.7% | 13 534 586 |
| Remuneration of councillors | 161 297 | 179 818 | 179 818 | 26 916 | 26 866 | 50 | 0.2% | 146 034 |
| Debt impairment | 1 583 361 | 2 341 928 | 2 341 928 | 379 966 | 378 200 | 1 766 | 0.5% | 2 224 940 |
| Depreciation & asset impairment | 2 886 135 | 3 065 250 | 3 065 250 | 493 226 | 499 333 | (6 107) | -1.2% | 2 998 838 |
| Finance charges | 833 212 | 790 756 | 790 756 | 127 079 | 131 273 | (4 194) | -3.2% | 788 345 |
| Bulk purchases | 8 632 303 | 10 092 601 | 10 092 601 | 1 318 076 | 1 337 587 | (19 511) | -1.5% | 9 992 601 |
| Other materials | 1 306 960 | 1 653 641 | 1 661 847 | 168 691 | 195 157 | (26 466) | -13.6% | 1 610 169 |
| Contracted services | 6 097 269 | 7 273 811 | 7 337 023 | 450 078 | 622 031 | (171 953) | -27.6% | 6 880 739 |
| Transfers and subsidies | 336 816 | 374 860 | 398 740 | 28 539 | 19 701 | 8 838 | 44.9% | 388 822 |
| Other expenditure | 1 835 773 | 2 417 044 | 2 433 316 | 351 237 | 383 315 | (32 078) | -8.4% | 2 359 215 |
| Loss on disposal of PPE | 24 789 | 756 | 756 | 340 | 77 | 263 | 340.6% | 775 |
| **Total Expenditure** | **36 128 467** | **42 099 245** | **42 215 903** | **5 232 743** | **5 731 199** | **(498 456)** | **-8.7%** | **40 925 065** |
| **Surplus/(Deficit)** | **4 320 172** | **(890 787)** | **(890 787)** | **2 973 031** | **2 199 894** | **773 137** | **35.1%** | **28 287** |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2 078 060 | 2 211 385 | 2 211 673 | 56 769 | 70 959 | (14 191) | -20.0% | 2 050 336 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher | 49 804 | 53 700 | 53 700 | 8 854 | 7 573 | 1 281 | 16.9% | 53 700 |
| Transfers and subsidies - capital (in-kind - all) | 2 860 | – | – | – | – | – | - | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **6 450 896** | **1 374 299** | **1 374 586** | **3 038 654** | **2 278 426** | | | **2 132 322** |
| Taxation | 5 861 | – | – | – | – | – | - | – |
| **Surplus/(Deficit) after taxation** | **6 445 034** | **1 374 299** | **1 374 586** | **3 038 654** | **2 278 426** | | | **2 132 322** |
| Attributable to minorities | – | (9 472) | (9 472) | (162 844) | (3 673) | | | – |
| **Surplus/(Deficit) attributable to municipality** | **6 445 034** | **1 364 827** | **1 365 114** | **2 875 810** | **2 274 754** | | | **2 132 322** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | | | – |
| **Surplus/ (Deficit) for the year** | **6 445 034** | **1 364 827** | **1 365 114** | **2 875 810** | **2 274 754** | | | **2 132 322** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Vote Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Multi-Year expenditure appropriation** | | | | | | | | |
| Vote 1 - Community Services & Health | 294 231 | 354 281 | 366 393 | 5 684 | 1 575 | 4 110 | 261.0% | 364 136 |
| Vote 2 - Corporate Services | 252 050 | 149 863 | 158 194 | 2 475 | 51 025 | (48 550) | -95.1% | 149 535 |
| Vote 3 - Economic Opportunities & Asset Managemnt | 272 714 | 389 498 | 393 253 | 5 585 | 7 378 | (1 793) | -24.3% | 391 753 |
| Vote 4 - Energy & Climate Change | 749 456 | 834 094 | 890 899 | 82 714 | 80 904 | 1 810 | 2.2% | 917 756 |
| Vote 5 - Finance | 26 225 | 116 957 | 117 129 | 1 279 | 913 | 366 | 40.1% | 108 923 |
| Vote 6 - Human Settlements | 670 112 | 869 063 | 885 245 | 29 110 | 22 920 | 6 190 | 27.0% | 861 689 |
| Vote 7 - Office of the City Manager | 2 500 | 973 | 1 115 | 33 | 133 | (100) | -75.3% | 1 065 |
| Vote 8 - Safety & Security | 206 866 | 535 237 | 539 292 | 10 301 | 484 | 9 818 | 2029.9% | 530 157 |
| Vote 9 - Spatial Planning & Environment | 57 070 | 92 847 | 111 072 | 4 518 | 6 646 | (2 128) | -32.0% | 94 377 |
| Vote 10 - Transport | 973 584 | 1 326 126 | 1 482 117 | 23 890 | 59 180 | (35 290) | -59.6% | 1 082 786 |
| Vote 11 - Urban Management | 22 429 | 122 981 | 123 901 | 361 | 300 | 61 | 20.3% | 123 743 |
| Vote 12 - Water & Waste | 1 789 054 | 3 596 511 | 3 716 114 | 124 255 | 130 488 | (6 233) | -4.8% | 2 875 623 |
| Vote 13 - Cape Town International Convention Centre | 66 087 | 42 479 | 52 217 | 734 | 7 080 | (6 346) | -89.6% | 52 217 |
| Vote 14 - Cape Town Stadium | – | – | – | – | – | – | - | – |
| **Total Capital Expenditure** | **5 382 377** | **8 430 911** | **8 836 940** | **290 940** | **369 026** | **(78 086)** | **-21.2%** | **7 553 761** |
| | | | | | | | | |
| **Capital Expenditure - Functional Classification** | | | | | | | | |
| ***Governance and administration*** | **953 790** | **1 120 012** | **1 142 629** | **16 142** | **63 782** | **(47 640)** | **-74.7%** | **1 094 890** |
| Executive and council | 3 413 | 24 280 | 24 480 | 64 | (2) | 65 | -4308.1% | 24 423 |
| Finance and administration | 950 102 | 1 095 600 | 1 118 017 | 16 078 | 63 783 | (47 705) | -74.8% | 1 070 336 |
| Internal audit | 275 | 131 | 131 | – | – | – | - | 131 |
| ***Community and public safety*** | **988 852** | **1 547 286** | **1 577 602** | **40 727** | **23 963** | **16 764** | **70.0%** | **1 552 311** |
| Community and social services | 83 095 | 105 089 | 113 306 | 3 292 | 891 | 2 401 | 269.4% | 111 906 |
| Sport and recreation | 88 538 | 141 792 | 140 414 | 591 | 152 | 438 | 287.7% | 140 074 |
| Public safety | 87 618 | 349 905 | 355 002 | 6 926 | – | 6 926 | 100.0% | 355 008 |
| Housing | 670 112 | 869 063 | 885 245 | 29 110 | 22 920 | 6 190 | 27.0% | 861 689 |
| Health | 59 489 | 81 436 | 83 634 | 809 | – | 809 | 100.0% | 83 634 |
| ***Economic and environmental services*** | **1 066 375** | **1 534 310** | **1 707 903** | **28 594** | **66 259** | **(37 665)** | **-56.8%** | **1 283 757** |
| Planning and development | 51 066 | 151 588 | 167 436 | 3 952 | 6 646 | (2 694) | -40.5% | 164 136 |
| Road transport | 988 308 | 1 345 610 | 1 500 785 | 23 890 | 59 564 | (35 673) | -59.9% | 1 093 335 |
| Environmental protection | 27 000 | 37 112 | 39 682 | 752 | 50 | 702 | 1417.0% | 26 286 |
| ***Trading services*** | **2 292 473** | **4 176 629** | **4 346 329** | **204 743** | **207 842** | **(3 099)** | **-1.5%** | **3 560 325** |
| Energy sources | 736 092 | 805 190 | 858 054 | 81 740 | 77 604 | 4 136 | 5.3% | 882 841 |
| Water management | 921 660 | 1 517 922 | 1 535 558 | 62 189 | 27 250 | 34 939 | 128.2% | 1 039 058 |
| Waste water management | 533 320 | 1 381 056 | 1 432 083 | 49 241 | 42 249 | 6 992 | 16.5% | 1 270 387 |
| Waste management | 101 400 | 472 461 | 520 633 | 11 573 | 60 739 | (49 166) | -80.9% | 368 039 |
| ***Other*** | 80 887 | 52 674 | 62 478 | 734 | 7 180 | (6 446) | -89.8% | 62 478 |
| **Total Capital Expenditure - Functional Classification** | **5 382 377** | **8 430 911** | **8 836 940** | **290 940** | **369 026** | **(78 086)** | **-21.2%** | **7 553 761** |
| | | | | | | | | |
| **Funded by:** | | | | | | | | |
| National Government | 2 047 136 | 2 189 348 | 2 189 635 | 55 812 | 70 189 | (14 377) | -20.5% | 1 849 888 |
| Provincial Government | 22 430 | 22 038 | 22 038 | 956 | 215 | 741 | 344.4% | 22 038 |
| District Municipality | – | – | – | – | – | – | - | – |
| Other transfers and grants | 49 804 | 53 700 | 53 700 | 8 854 | 7 573 | 1 281 | 16.9% | 53 700 |
| **Transfers recognised - capital** | **2 119 370** | **2 265 085** | **2 265 373** | **65 623** | **77 977** | **(12 355)** | **-15.8%** | **1 925 626** |
| **Borrowing** | 388 077 | 1 091 580 | 1 091 580 | 32 837 | 14 150 | 18 687 | 132.1% | 772 662 |
| **Internally generated funds** | 2 874 929 | 5 074 246 | 5 479 987 | 192 480 | 276 898 | (84 418) | -30.5% | 4 855 473 |
| **Total Capital Funding** | **5 382 377** | **8 430 911** | **8 836 940** | **290 940** | **369 026** | **(78 086)** | **-21.2%** | **7 553 761** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description | 2018/19 | Budget Year 2019/20 | | | |
|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| **ASSETS** | | | | | |
| **Current assets** | | | | | |
| Cash | 314 505 | 156 520 | 156 520 | 333 498 | 156 520 |
| Call investment deposits | 10 819 354 | 6 362 856 | 7 927 258 | 10 818 168 | 7 927 258 |
| Consumer debtors | 6 216 695 | 9 710 204 | 6 538 936 | 4 823 889 | 6 538 936 |
| Other debtors | 1 054 231 | 1 842 280 | 544 896 | 1 405 658 | 544 896 |
| Current portion of long-term receivables | 8 838 | 15 755 | 4 007 | 8 838 | 4 007 |
| Inventory | 438 058 | 572 544 | 481 345 | 461 416 | 481 345 |
| **Total current assets** | **18 851 681** | **18 660 159** | **15 652 963** | **17 851 467** | **15 652 963** |
| **Non current assets** | | | | | |
| Long-term receivables | 23 794 | 23 333 | 11 450 | 21 975 | 11 450 |
| Investments | 5 342 557 | 4 504 471 | 5 098 229 | 6 292 301 | 5 098 229 |
| Investment property | 582 962 | 581 285 | 581 285 | 582 962 | 581 285 |
| Investments in Associate | – | – | – | – | – |
| Property, plant and equipment | 46 284 709 | 52 439 627 | 52 825 841 | 46 078 825 | 52 825 841 |
| Biological | – | – | – | – | – |
| Intangible | 693 178 | 424 856 | 424 856 | 697 380 | 424 856 |
| Other non-current assets | 133 982 | 138 455 | 138 455 | 133 982 | 138 455 |
| **Total non current assets** | **53 061 182** | **58 112 027** | **59 080 115** | **53 807 426** | **59 080 115** |
| **TOTAL ASSETS** | **71 912 864** | **76 772 186** | **74 733 079** | **71 658 893** | **74 733 079** |
| **LIABILITIES** | | | | | |
| **Current liabilities** | | | | | |
| Bank overdraft | – | – | – | – | – |
| Borrowing | 427 597 | 489 858 | 489 858 | 427 597 | 489 858 |
| Consumer deposits | 452 347 | 494 658 | 484 907 | 469 575 | 484 907 |
| Trade and other payables | 7 182 715 | 10 840 416 | 6 483 218 | 3 609 076 | 6 483 218 |
| Provisions | 1 153 551 | 1 148 426 | 1 148 426 | 1 146 237 | 1 148 426 |
| **Total current liabilities** | **9 216 211** | **12 973 358** | **8 606 410** | **5 652 485** | **8 606 410** |
| **Non current liabilities** | | | | | |
| Borrowing | 6 270 937 | 7 838 577 | 7 838 577 | 6 304 555 | 7 838 577 |
| Provisions | 6 877 088 | 7 072 595 | 7 072 595 | 6 877 088 | 7 072 595 |
| **Total non current liabilities** | **13 148 025** | **14 911 172** | **14 911 172** | **13 181 643** | **14 911 172** |
| **TOTAL LIABILITIES** | **22 364 235** | **27 884 530** | **23 517 582** | **18 834 127** | **23 517 582** |
| **NET ASSETS** | **49 548 629** | **48 887 656** | **51 215 497** | **52 824 766** | **51 215 497** |
| **COMMUNITY WEALTH/EQUITY** | | | | | |
| Accumulated Surplus/(Deficit) | 43 472 281 | 41 845 420 | 45 166 659 | 46 796 298 | 45 166 659 |
| Reserves | 6 076 347 | 7 042 235 | 6 048 838 | 6 028 469 | 6 048 838 |
| **TOTAL COMMUNITY WEALTH/EQUITY** | **49 548 629** | **48 887 656** | **51 215 497** | **52 824 766** | **51 215 497** |

*****The ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description | 2018/19 | Budget Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | |
| **Receipts** | | | | | | | | |
| Property rates | 9 319 556 | 9 714 194 | 9 714 194 | 1 624 591 | 1 570 674 | 53 917 | 3.4% | 9 714 194 |
| Service charges | 20 600 259 | 18 787 179 | 18 787 179 | 3 305 163 | 3 284 352 | 20 811 | 0.6% | 18 787 179 |
| Other revenue | 2 843 435 | 2 046 212 | 2 046 212 | 269 811 | 394 136 | (124 325) | -31.5% | 2 046 212 |
| Government - operating | 4 524 065 | 7 376 568 | 7 493 227 | 2 429 339 | 2 598 250 | (168 911) | -6.5% | 7 493 227 |
| Government - capital | 2 079 448 | 2 211 385 | 2 211 673 | 680 603 | 524 385 | 156 218 | 29.8% | 2 211 673 |
| Interest | 1 442 605 | 919 395 | 919 395 | 196 760 | 144 485 | 52 275 | 36.2% | 919 395 |
| Dividends | – | – | – | – | – | – | - | – |
| **Payments** | | | | | | | | |
| Suppliers and employees | (30 825 166) | (35 865 543) | (35 982 201) | (6 441 453) | (6 073 343) | 368 111 | -6.1% | (35 982 201) |
| Finance charges | (717 853) | (717 075) | (717 075) | (43 259) | (43 223) | 36 | -0.1% | (717 075) |
| Transfers and Grants | – | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **9 266 349** | **4 472 317** | **4 472 604** | **2 021 554** | **2 399 717** | **378 162** | **15.8%** | **4 472 604** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | |
| **Receipts** | | | | | | | | |
| Proceeds on disposal of PPE | 151 009 | 97 432 | 97 432 | – | – | – | - | 97 432 |
| Decrease (Increase) in non-current debtors | – | – | – | – | – | – | - | – |
| Decrease (increase) other non-current receivables | 7 513 | 1 228 | 1 228 | – | – | – | - | 1 228 |
| Decrease (increase) in non-current investments | (936 202) | (267 859) | (267 859) | – | – | – | - | (267 859) |
| **Payments** | | | | | | | | |
| Capital assets | (5 454 335) | (7 592 068) | (7 958 468) | (1 138 951) | (1 892 943) | (753 992) | 39.8% | (7 958 468) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **(6 232 015)** | **(7 761 267)** | **(8 127 667)** | **(1 138 951)** | **(1 892 943)** | **(753 992)** | **39.8%** | **(8 127 667)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | |
| **Receipts** | | | | | | | | |
| Short term loans | – | – | – | – | – | – | - | – |
| Borrowing long term/refinancing | 196 420 | 1 091 580 | 1 091 580 | – | – | – | - | 1 091 580 |
| Increase (decrease) in consumer deposits | 29 302 | 41 983 | 41 983 | – | – | – | - | 41 983 |
| **Payments** | | | | | | | | |
| Repayment of borrowing | (368 901) | (384 878) | (384 878) | (50 000) | (50 000) | – | - | (384 878) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **(143 179)** | **748 685** | **748 685** | **(50 000)** | **(50 000)** | **–** | **-** | **748 685** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | **2 891 154** | **(2 540 265)** | **(2 906 378)** | **832 603** | **456 774** | | | **(2 906 378)** |
| Cash/cash equivalents at beginning: | 5 486 618 | 7 627 840 | 8 654 340 | 8 654 340 | 8 654 340 | | | 8 654 340 |
| Cash/cash equivalents at month/year end: | 8 377 772 | 5 087 575 | 5 747 962 | 9 486 943 | 9 111 113 | | | 5 747 962 |

***The** ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

## Executive Summary

The CTICC hosted 83 events for the year to date and shows a deficit of R5.7 million.

### *Table F1 Monthly Budget Statement Summary*

| Description | 2018/19 | Current Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Financial Performance | | | | | | | | |
| Property rates | – | – | – | – | – | – | | – |
| Service charges | – | – | – | – | – | – | | – |
| Investment revenue | 14 482 | 6 900 | 6 900 | 2 178 | 1 150 | 1 028 | 89.4% | 6 900 |
| Transfers recognised - operational | – | – | – | – | – | – | | – |
| Other own revenue | 277 782 | 278 700 | 278 700 | 40 426 | 37 196 | 3 230 | 8.7% | 278 700 |
| **Total Revenue (excluding capital transfers and contributions)** | **292 264** | **285 600** | **285 600** | **42 605** | **38 346** | **4 259** | **11.1%** | **285 600** |
| Employee costs | 64 254 | 89 652 | 89 652 | 11 783 | 14 518 | (2 735) | -18.8% | 89 652 |
| Remuneration of Board Members | 415 | 581 | 581 | – | – | – | | 581 |
| Depreciation and asset impairment | 54 123 | 50 164 | 50 164 | 8 264 | 8 361 | (97) | -1.2% | 50 164 |
| Finance charges | – | – | – | – | – | – | | – |
| Materials and bulk purchases | 35 762 | 40 524 | 40 524 | 5 883 | 6 203 | (320) | -5.2% | 40 524 |
| Transfers and grants | – | – | – | – | – | – | | – |
| Other expenditure | 117 618 | 137 798 | 137 798 | 22 359 | 22 106 | 253 | 1.1% | 137 798 |
| ***Total Expenditure*** | **272 171** | **318 719** | **318 719** | **48 289** | **51 188** | **(2 899)** | **-5.7%** | **318 719** |
| **Surplus/(Deficit)** | **20 093** | **(33 118)** | **(33 118)** | **(5 684)** | **(12 841)** | **7 157** | **-55.7%** | **(33 118)** |
| Transfers recognised - capital | – | – | – | – | – | – | | – |
| Contributions & Contributed assets | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **20 093** | **(33 118)** | **(33 118)** | **(5 684)** | **(12 841)** | **7 157** | **-55.7%** | **(33 118)** |
| Taxation | 5 861 | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **14 231** | **(33 118)** | **(33 118)** | **(5 684)** | **(12 841)** | **7 157** | **-55.7%** | **(33 118)** |
| Capital expenditure & funds sources | | | | | | | | |
| **Capital expenditure** | **66 087** | **42 479** | **52 217** | **734** | **7 080** | **(6 346)** | **-89.6%** | **52 217** |
| Transfers recognised - capital | – | – | – | – | – | – | | – |
| Borrowing | – | – | – | – | – | – | | – |
| Internally generated funds | 66 087 | 42 479 | 52 217 | 734 | 7 080 | (6 346) | -89.6% | 52 217 |
| **Total sources of capital funds** | **66 087** | **42 479** | **52 217** | **734** | **7 080** | **(6 346)** | **-89.6%** | **52 217** |
| Financial position | | | | | | | | |
| Total current assets | 250 171 | 181 214 | 171 477 | 245 070 | | | | 171 477 |
| Total non current assets | 705 180 | 712 645 | 722 382 | 694 052 | | | | 722 382 |
| Total current liabilities | 97 972 | 106 255 | 106 255 | 87 428 | | | | 106 255 |
| Total non current liabilities | – | – | – | – | | | | – |
| Community wealth/Equity | **857 379** | **787 605** | 787 605 | **851 695** | | | | **787 605** |
| Cash flows | | | | | | | | |
| Net cash from (used) operating | 20 004 | (23 312) | (23 312) | (20 058) | (4 494) | (15 564) | 346.3% | (23 312) |
| Net cash from (used) investing | (61 517) | (42 479) | (52 217) | 11 128 | (7 080) | 18 208 | -257.2% | (52 217) |
| Net cash from (used) financing | – | – | – | – | – | – | | – |
| **Cash/cash equivalents at the year end** | **182 243** | **163 428** | **106 715** | **173 313** | **217 645** | **(44 332)** | **-22.8%** | **106 714** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Revenue By Source** | | | | | | | | |
| Property rates | – | – | – | – | – | – | | – |
| Service charges - electricity revenue | – | – | – | – | – | – | | – |
| Service charges - water revenue | – | – | – | – | – | – | | – |
| Service charges - sanitation revenue | – | – | – | – | – | – | | – |
| Service charges - refuse revenue | – | – | – | – | – | – | | – |
| Rental of facilities and equipment | 128 088 | 131 820 | 131 820 | 19 589 | 15 944 | 3 645 | 22.9% | 131 820 |
| Interest earned - external investments | 14 482 | 6 900 | 6 900 | 2 178 | 1 150 | 1 028 | 89.4% | 6 900 |
| Interest earned - outstanding debtors | – | – | – | – | – | – | | – |
| Dividends received | – | – | – | – | – | – | | – |
| Fines, penalties and forfeits | – | – | – | – | – | – | | – |
| Licences and permits | – | – | – | – | – | – | | – |
| Agency services | – | – | – | – | – | – | | – |
| Transfers and subsidies | – | – | – | – | – | – | | – |
| Other revenue | 149 694 | 146 880 | 146 880 | 20 838 | 21 252 | (414) | -1.9% | 146 880 |
| Gains on disposal of PPE | – | – | – | – | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | **292 264** | **285 600** | **285 600** | **42 605** | **38 346** | **4 259** | **11.1%** | **285 600** |
| **Expenditure By Type** | | | | | | | | |
| Employee related costs | 64 254 | 89 652 | 89 652 | 11 783 | 14 518 | (2 735) | -18.8% | 89 652 |
| Remuneration of Directors | 415 | 581 | 581 | – | – | – | | 581 |
| Debt impairment | 414 | 300 | 300 | – | 50 | (50) | -100.0% | 300 |
| Depreciation & asset impairment | 54 123 | 50 164 | 50 164 | 8 264 | 8 361 | (97) | -1.2% | 50 164 |
| Finance charges | – | – | – | – | – | – | | – |
| Bulk purchases | – | – | – | – | – | – | | – |
| Other materials | 35 762 | 40 524 | 40 524 | 5 883 | 6 203 | (320) | -5.2% | 40 524 |
| Contracted services | 59 538 | 66 227 | 66 227 | 10 811 | 10 369 | 442 | 4.3% | 66 227 |
| Transfers and subsidies | – | – | – | – | – | – | | – |
| Other expenditure | 56 973 | 71 272 | 71 272 | 11 548 | 11 687 | (139) | -1.2% | 71 272 |
| Loss on disposal of PPE | 692 | – | – | – | – | – | | – |
| **Total Expenditure** | **272 171** | **318 719** | **318 719** | **48 289** | **51 188** | **(2 899)** | **-5.7%** | **318 719** |
| **Surplus/(Deficit)** | **20 093** | **(33 118)** | **(33 118)** | **(5 684)** | **(12 841)** | **7 157** | **-55.7%** | **(33 118)** |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | – | – | – | – | – | – | | – |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) | – | – | – | – | – | – | | – |
| Transfers and subsidies - capital (in-kind - all) | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) before taxation** | 20 093 | (33 118) | (33 118) | (5 684) | (12 841) | 7 157 | -55.7% | (33 118) |
| Taxation | 5 861 | – | – | – | – | – | - | – |
| **Surplus/(Deficit) for the year** | **14 231** | **(33 118)** | **(33 118)** | **(5 684)** | **(12 841)** | **7 157** | | **(33 118)** |

*****The ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description | 2018/19 | Current Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Capital expenditure by Asset Class/Sub-class** | | | | | | | | |
| **Investment properties** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Revenue Generating | – | – | – | – | – | – | | – |
| *Improved Property* | – | – | – | – | – | – | | – |
| **Other assets** | **43 391** | **22 450** | **29 520** | **136** | **3 742** | **(3 605)** | **-96.4%** | **29 520** |
| Operational Buildings | 43 391 | 22 450 | 29 520 | 136 | 3 742 | (3 605) | -96.4% | 29 520 |
| *Municipal Offices* | 43 391 | 22 450 | 29 520 | 136 | 3 742 | (3 605) | -96.4% | 29 520 |
| **Computer Equipment** | **15 559** | **17 051** | **17 919** | **–** | **2 842** | **(2 842)** | **-100.0%** | **17 919** |
| Computer Equipment | 15 559 | 17 051 | 17 919 | – | 2 842 | (2 842) | -100.0% | 17 919 |
| **Furniture and Office Equipment** | **5 797** | **1 630** | **1 630** | **228** | **272** | **(44)** | **-16.1%** | **1 630** |
| Furniture and Office Equipment | 5 797 | 1 630 | 1 630 | 228 | 272 | (44) | -16.1% | 1 630 |
| **Machinery and Equipment** | **1 340** | **1 348** | **3 148** | **369** | **225** | **145** | **64.4%** | **3 148** |
| Machinery and Equipment | 1 340 | 1 348 | 3 148 | 369 | 225 | 145 | 64.4% | 3 148 |
| **Total Capital Expenditure** | **66 087** | **42 479** | **52 217** | **734** | **7 080** | **(6 346)** | **-89.6%** | **52 217** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Funded by:** | | | | | | | | |
| National Government | – | – | – | – | – | – | | – |
| Provincial Government | – | – | – | – | – | – | | – |
| Parent Municipality | – | – | – | – | – | – | | – |
| District Municipality | – | – | – | – | – | – | | – |
| **Transfers recognised - capital** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Borrowing** | – | – | – | – | – | – | | – |
| **Internally generated funds** | 66 087 | 42 479 | 52 217 | 734 | 7 080 | (6 346) | -89.6% | 52 217 |
| **Total Capital Funding** | **66 087** | **42 479** | **52 217** | **734** | **7 080** | **(6 346)** | **-89.6%** | **52 217** |

***The** ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Vote Description | 2018/19 | Current Year 2019/20 | | | |
|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| **ASSETS** | | | | | |
| **Current assets** | | | | | |
| Cash | 12 023 | – | – | 5 117 | – |
| Call investment deposits | 170 221 | 163 428 | 153 690 | 169 035 | 153 690 |
| Consumer debtors | – | – | – | – | – |
| Other debtors | 65 862 | 16 032 | 16 032 | 69 043 | 16 032 |
| Current portion of long-term receivables | – | – | – | – | – |
| Inventory | 2 065 | 1 755 | 1 755 | 1 876 | 1 755 |
| **Total current assets** | **250 171** | **181 214** | **171 477** | **245 070** | **171 477** |
| **Non current assets** | | | | | |
| Long-term receivables | – | – | – | – | – |
| Investments | – | 0 | 0 | – | 0 |
| Investment property | – | – | – | – | – |
| Investment in Associate | – | – | – | – | – |
| Property, plant and equipment | 581 477 | 583 081 | 592 818 | 570 350 | 592 818 |
| Biological | – | – | – | – | – |
| Intangible | – | – | – | – | – |
| Other non-current assets | 123 703 | 129 564 | 129 564 | 123 703 | 129 564 |
| **Total non current assets** | **705 180** | **712 645** | **722 382** | **694 052** | **722 382** |
| **TOTAL ASSETS** | **955 351** | **893 859** | **893 859** | **939 123** | **893 859** |
| **LIABILITIES** | | | | | |
| **Current liabilities** | – | – | – | – | – |
| Bank overdraft | – | – | – | – | – |
| Borrowing | – | – | – | – | – |
| Consumer deposits | 41 386 | 32 849 | 32 849 | 44 796 | 32 849 |
| Trade and other payables | 51 009 | 68 596 | 68 596 | 36 626 | 68 596 |
| Provisions | 5 577 | 4 810 | 4 810 | 6 006 | 4 810 |
| **Total current liabilities** | **97 972** | **106 255** | **106 255** | **87 428** | **106 255** |
| **Non current liabilities** | – | – | – | – | – |
| Borrowing | – | – | – | – | – |
| Provisions | – | – | – | – | – |
| **Total non current liabilities** | **–** | **–** | **–** | **–** | **–** |
| **TOTAL LIABILITIES** | **97 972** | **106 255** | **106 255** | **87 428** | **106 255** |
| | | | | | |
| **NET ASSETS** | **857 379** | **787 605** | **787 605** | **851 695** | **787 605** |
| **COMMUNITY WEALTH/EQUITY** | – | – | – | – | – |
| Accumulated Surplus/(Deficit) | (420 049) | (489 823) | (489 823) | (425 733) | (489 823) |
| Reserves | 1 277 428 | 1 277 428 | 1 277 428 | 1 277 428 | 1 277 428 |
| **TOTAL COMMUNITY WEALTH/EQUITY** | **857 379** | **787 605** | **787 605** | **851 695** | **787 605** |

*****The ‘2018/19 Audited Outcome’ column has been populated with pre-audited figures.

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

| Description | 2018/19 | Current Year 2019/20 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | |
| **Receipts** | | | | | | | | |
| Property rates | – | – | – | – | – | – | | – |
| Service charges | – | – | – | – | – | – | | – |
| Other revenue | 247 577 | 277 139 | 277 139 | 33 640 | 36 973 | (3 333) | -9.0% | 277 139 |
| Government - operating | – | – | – | – | – | – | | – |
| Government - capital | – | – | – | – | – | – | | – |
| Interest | 14 846 | 6 900 | 6 900 | 2 178 | 1 150 | 1 028 | 89.4% | 6 900 |
| Dividends | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | |
| Suppliers and employees | (242 419) | (307 351) | (307 351) | (55 877) | (42 617) | (13 260) | 31.1% | (307 351) |
| Finance charges | – | – | – | – | – | – | | – |
| Dividends paid | – | – | – | – | – | – | | – |
| Transfers and Grants | – | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **20 004** | **(23 312)** | **(23 312)** | **(20 058)** | **(4 494)** | **(15 564)** | **346.3%** | **(23 312)** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | |
| **Receipts** | | | | | | | | |
| Proceeds on disposal of PPE | – | – | – | – | – | – | | – |
| Decrease (Increase) in non-current debtors | – | – | – | – | – | – | | – |
| Decrease (increase) other non-current receivables | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | – | – | – | – | – | – | | – |
| **Payments** | – | – | – | – | – | – | | – |
| Capital assets | (61 517) | (42 479) | (52 217) | 11 128 | (7 080) | 18 208 | -257.2% | (52 217) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **(61 517)** | **(42 479)** | **(52 217)** | **11 128** | **(7 080)** | **18 208** | **-257.2%** | **(52 217)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | |
| **Receipts** | | | | | | | | |
| Short term loans | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | – | – | – | – | – | – | | – |
| Increase (decrease) in consumer deposits | – | – | – | – | – | – | | – |
| **Payments** | – | – | – | – | – | – | | – |
| Repayment of borrowing | – | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | **(41 513)** | **(65 791)** | **(75 529)** | **(8 931)** | **(11 574)** | **2 643** | **-22.8%** | **(75 529)** |
| Cash/cash equivalents at the year begin: | 223 757 | 229 219 | 182 243 | 182 243 | 229 219 | (46 976) | -20.5% | 182 243 |
| Cash/cash equivalents at the year end: | 182 243 | 163 428 | 106 715 | 173 313 | 217 645 | (44 332) | -22.8% | 106 714 |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

## SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

### *Table SF1 Entity Material variance explanation*

| Description<br>R thousands | Variance | Reasons for material deviations | Remedial or corrective steps / remarks |
|---|---|---|---|
| **Revenue items** | | | |
| Interest earned - external investments | 1 028 | The variance is due to the favourable cash balances as a result of the timing of capital projects paid, the investment of surplus funds and favourable interest rates. | None required; budget will be achieved at 30 June 2020. |
| Other revenue | (414) | The variance is due to the timing of the payments for subcontracted services. | None required; budget will be achieved at 30 June 2020. |
| Rental of facilities and equipment | 3 645 | The variance is as a result of the higher yielding and timing of events held to date and international events. | None required; budget will be achieved at 30 June 2020. |
| **Expenditure items** | | | |
| Employee related costs | (2 735) | The positive variance relates to vacancies and savings achieved as at 31 August 2019. | None required; budget will be achieved at 30 June 2020. |
| Other materials | (320) | The under expenditure is due to the timing of costs related to events and functions. | None required; budget will be achieved at 30 June 2020. |
| Contracted services | 442 | The variance is due to timing of expenses and should equalise by year end. | None required; budget will be achieved at 30 June 2020. |
| Other expenditure | (139) | The variance is due to the timing difference of costs. | None required; budget will be achieved at 30 June 2020. |
| **Capital Expenditure items** | | | |
| Computer Equipment | 2 842 | Due to timing of capital spend as at 31 August 2019. | None required; budget will be achieved at 30 June 2020. |
| Furniture and Office Equipment | 44 | Due to timing of capital spend as at 31 August 2019. | None required; budget will be achieved at 30 June 2020. |
| Machinery and Equipment | (145) | Due to timing of capital spend as at 31 August 2019. | None required; budget will be achieved at 30 June 2020. |
| Municipal Offices | 3 605 | Due to timing of capital spend as at 31 August 2019. | None required; budget will be achieved at 30 June 2020. |
| **Cash flow items** | | | |
| Interest | 1 028 | The variance is due to the favourable cash balances as a result of the timing of capital projects paid, the investment of surplus funds and favourable interest rates. | None required; budget will be achieved at 30 June 2020. |
| Other revenue | (3 333) | The variance is due to lower venue rentals and Food & Beverage revenue. | None required; budget will be achieved at 30 June 2020. |
| Suppliers and employees | (13 260) | The variance Is due to creditors outstanding at the end of the 2018/19 financial year, which was settled in the current year. | None required; budget will be achieved at 30 June 2020. |
| Capital assets | 18 208 | Due to timing of capital spend as at 31 August 2019. | None required; budget will be achieved at 30 June 2020. |

### *Table SF2 Entity Financial and non-financial indicators*

| Description of financial indicator | Basis of calculation | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
|---|---|---|---|---|---|---|
| **Borrowing Management** | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Depreciation /Operating Expenditure | 19.9% | 15.7% | 15.7% | 17.1% | 15.7% |
| **Safety of Capital** | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 11.4% | 13.5% | 13.5% | 10.3% | 13.5% |
| **Liquidity** | | | | | | |
| Current Ratio | Current assets/current liabilities | 255.3% | 170.5% | 161.4% | 280.3% | 161.4% |
| Current Ratio adjusted for debtors | Current assets/current liabilities less debtors > 90 days | 255.3% | 170.5% | 161.4% | 280.3% | 161.4% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 186.0% | 153.8% | 144.6% | 199.2% | 144.6% |
| **Revenue Management** | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 22.5% | 5.6% | 5.6% | 162.1% | 5.6% |
| **Other Indicators** | | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | 22.0% | 31.4% | 31.4% | 27.7% | 31.4% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 18.5% | 17.6% | 17.6% | 19.4% | 17.6% |

***The** ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

## *Table SF3 Entity Aged debtors*

| Detail<br>R thousands | Current Year 2019/20<br>0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | Bad Debts | >90 days |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | – | – | – | – | – | – | – | – | – | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Non-exchange Transactions - Property Rates | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Exchange Transactions - Waste Water Management | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Exchange Transactions - Waste Management | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | – | – | – | – | – | – | – | – | – | – | – |
| Interest on Arrear Debtor Accounts | – | – | – | – | – | – | – | – | – | – | – |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | – | – | – | – | – | – | – | – | – | – | – |
| Other | 36 763 | 455 | – | – | – | – | – | 7 156 | 44 375 | – | 7 156 |
| **Total By Income Source** | **36 763** | **455** | **–** | **–** | **–** | **–** | **–** | **7 156** | **44 375** | **–** | **7 156** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | |
| Organs of State | – | – | – | – | – | – | – | – | – | – | |
| Commercial | – | – | – | – | – | – | – | – | – | – | |
| Households | – | – | – | – | – | – | – | – | – | – | |
| Other | 36 763 | 455 | – | – | – | – | – | 7 156 | 44 375 | – | |
| **Total By Customer Group** | **36 763** | **455** | **–** | **–** | **–** | **–** | **–** | **7 156** | **44 375** | **–** | |

## *Table SF4 Entity Aged creditors*

| Detail<br>R thousands | Current Year 2019/20<br>0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Creditors Age Analysis By Customer Type** | | | | | | | | | |
| Bulk Electricity | – | – | – | – | – | – | – | – | – |
| Bulk Water | – | – | – | – | – | – | – | – | – |
| PAYE deductions | – | – | – | – | – | – | – | – | – |
| VAT (output less input) | – | – | – | – | – | – | – | – | – |
| Pensions / Retirement deductions | – | – | – | – | – | – | – | – | – |
| Loan repayments | – | – | – | – | – | – | – | – | – |
| Trade Creditors | – | – | – | – | – | – | – | – | – |
| Auditor General | – | – | – | – | – | – | – | – | – |
| Other | 9 505 | – | – | – | – | – | – | – | 9 505 |
| **Total By Customer Type** | **9 505** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **9 505** |

## Table SF5 Entity investment portfolio monthly statement

| Investments by maturity<br>Name of institution & investment ID<br>R thousands | Current Year 2019/20 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Period of investment<br>Months | Type of investment | Expiry date of investment | Accrued interest for the month | Yield % | Market value<br>Begin | Change | End |
| **CTICC** | | | | | | | | |
| Cash | | | | - | - | 165 | 74 | 239 |
| Nedbank - Call Deposit - 03/7881544007/000105 | | | | | 6.3 | 20 | | 20 |
| ABSA Bank - Current - 4072900553 | | | | 18 | - | 1 698 | (87) | 1 611 |
| ABSA Bank - Exh Serv - Current - 4072900731 | | | | 4 | - | 570 | (190) | 379 |
| ABSA Bank - Treasury Account - 40-7373-1246 | | | | | - | 75 | | 75 |
| ABSA Bank - Convenco Account - 40-7373-3701 | | | | 14 | - | 2 621 | 14 | 2 635 |
| ABSA Bank - Call Deposit - 4074708347 | | | | 56 | 6.25 | 9 445 | 2 435 | 11 881 |
| Stanlib - Bank 000-402-184 (1199539) ref No. 551436367 | | | | 157 | 7.475 | 24 783 | | 24 783 |
| Investec Bank - (462097) 1008645 | | | | 92 | 7.55 | 14 445 | | 14 445 |
| Nedgroup Money Market - (800167964) - 8319631 | - | - | | 197 | 7.54 | 31 124 | | 31 124 |
| ABSA Bank - CTICC Money Market - 9316676360 | - | - | | 1 | 7.47 | 91 | | 91 |
| Nedgroup Corp Money Market - (800167964) 8292731 | - | - | | 236 | 7.58 | 37 225 | | 37 225 |
| ABSA Bank - CTICC East - Current - 4072900228 | - | - | | 1 | - | 140 | 38 | 178 |
| ABSA Bank - CTICC East - Call Deposit 4083941322 | - | - | | | 6.25 | 3 | () | 3 |
| Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0) | - | - | | 264 | 6.30 | 49 294 | 170 | 49 464 |
| Nedbank - Current - 1232 043850 | - | - | | - | - | | | |
| First National Bank -RMB Investment- SMT-DI15H00101 | One | One | | - | - | | | |
| **Total investments** | | | | **1 040** | | **171 698** | **2 454** | **174 152** |

## Table SF6 Entity Board member allowances & staff benefits

| Summary of Employee and Board Member remuneration<br>R thousands | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| **Remuneration** | | | | | | | | |
| **Board Members of Entities** | | | | | | | | |
| Board Fees | 415 | 581 | 581 | – | – | – | | 581 |
| **Sub Total - Board Members of Entities** | **415** | **581** | **581** | **–** | **–** | **–** | | **581** |
| **% increase** | | **40.1%** | **40.1%** | | | | | **40.1%** |
| **Senior Managers of Entities** | | | | | | | | |
| Basic Salaries | 8 884 | 9 595 | 9 595 | 1 599 | 1 599 | – | | 9 595 |
| **Sub Total - Senior Managers of Entities** | **8 884** | **9 595** | **9 595** | **1 599** | **1 599** | **–** | | **9 595** |
| **% increase** | | **8.0%** | **8.0%** | | | | | **8.0%** |
| **Other Staff of Entities** | | | | | | | | |
| Basic Salaries | 55 370 | 80 057 | 80 057 | 10 184 | 12 919 | (2 735) | -21.2% | 80 057 |
| **Sub Total - Other Staff of Entities** | **55 370** | **80 057** | **80 057** | **10 184** | **12 919** | **(2 735)** | **-21.2%** | **80 057** |
| **% increase** | | **44.6%** | **44.6%** | | | | | **44.6%** |
| **Total Municipal Entities remuneration** | **64 669** | **90 233** | **90 233** | **11 783** | **14 518** | **(2 735)** | **-18.8%** | **90 233** |
| **Unpaid salary, allowances & benefits in arrears** | – | – | – | – | – | – | - | - |

***The** ‘2018/19 Audited Outcome’ column has been populated with pre-audited figures.

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

| Description | Current Year 2019/20 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousands | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| **Revenue By Source** | | | | | | | | | | | | | | | |
| Rental of facilities and equipment | 8 922 | 10 667 | 7 988 | 13 253 | 15 560 | 2 314 | 7 146 | 12 923 | 20 444 | 12 642 | 9 685 | 10 276 | 131 820 | 140 101 | 148 907 |
| Interest earned - external investments | 1 139 | 1 040 | 575 | 575 | 575 | 575 | 575 | 575 | 575 | 575 | 575 | (453) | 6 900 | 7 314 | 7 753 |
| Other revenue | 11 944 | 8 894 | 13 129 | 17 831 | 15 219 | 6 648 | 8 589 | 13 141 | 13 862 | 11 505 | 11 411 | 14 706 | 146 880 | 156 050 | 165 800 |
| Gains on disposal of PPE | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue** | **22 004** | **20 601** | **21 692** | **31 659** | **31 354** | **9 538** | **16 309** | **26 639** | **34 882** | **24 722** | **21 671** | **24 529** | **285 600** | **303 465** | **322 460** |
| | | | | | | | | | | | | | | | |
| **Employee related costs** | | | | | | | | | | | | | | | |
| Employee related costs | 6 070 | 5 713 | 7 259 | 7 259 | 7 259 | 7 259 | 7 683 | 7 683 | 7 683 | 7 683 | 7 683 | 10 418 | 89 652 | 95 801 | 101 549 |
| Remuneration of Board Members | – | – | 145 | – | – | 145 | – | – | 145 | – | – | 145 | 581 | 616 | 653 |
| Debt impairment | – | – | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 75 | 300 | 300 | 300 |
| Depreciation & asset impairment | 4 132 | 4 132 | 4 180 | 4 180 | 4 180 | 4 180 | 4 180 | 4 180 | 4 180 | 4 180 | 4 180 | 4 277 | 50 164 | 43 787 | 41 186 |
| Finance charges | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Dividends paid | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Bulk purchases | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other materials | 2 934 | 2 949 | 3 348 | 4 105 | 4 334 | 2 064 | 2 327 | 3 939 | 3 903 | 3 123 | 3 178 | 4 320 | 40 524 | 43 045 | 45 725 |
| Contracted services | 4 620 | 6 191 | 5 460 | 5 702 | 6 220 | 4 237 | 5 090 | 6 004 | 5 854 | 5 671 | 5 584 | 5 594 | 66 227 | 70 212 | 74 449 |
| Transfers and grants | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other expenditure | 5 721 | 5 827 | 6 096 | 6 132 | 6 033 | 5 792 | 5 826 | 5 913 | 6 079 | 5 977 | 5 865 | 6 011 | 71 272 | 75 927 | 80 884 |
| Loss on disposal of PPE | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total expenditure** | **23 477** | **24 811** | **26 514** | **27 404** | **28 051** | **23 702** | **25 131** | **27 745** | **27 870** | **26 659** | **26 515** | **30 840** | **318 719** | **329 688** | **344 746** |

Table continues on next page.

| Description | Current Year 2019/20 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousands | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| **Capital expenditure** | | | | | | | | | | | | | | | |
| Capital assets | 507 | 507 | 3 540 | 3 540 | 3 540 | 3 540 | 3 540 | 3 540 | 3 540 | 3 540 | 3 540 | 19 344 | 52 217 | 52 206 | 52 527 |
| **Total capital expenditure** | **507** | **507** | **3 540** | **3 540** | **3 540** | **3 540** | **3 540** | **3 540** | **3 540** | **3 540** | **3 540** | **19 344** | **52 217** | **52 206** | **52 527** |
| **Cash flow** | | | | | | | | | | | | | | | |
| Other Revenue | 15 290 | 18 350 | 20 990 | 30 898 | 30 594 | 8 909 | 15 640 | 25 908 | 34 101 | 24 002 | 20 970 | 31 488 | 277 139 | 296 674 | 316 463 |
| Grants | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Interest | 1 139 | 1 040 | 575 | 575 | 575 | 575 | 575 | 575 | 575 | 575 | 575 | (453) | 6 900 | 7 314 | 7 753 |
| Suppliers, employees and other | (35 328) | (20 549) | (22 734) | (23 369) | (18 964) | (20 507) | (23 069) | (23 049) | (22 005) | (21 864) | (23 119) | (52 795) | (307 351) | (281 495) | (298 882) |
| Finance charges | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Dividends paid | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **(18 899)** | **(1 160)** | **(1 169)** | **8 104** | **12 205** | **(11 023)** | **(6 854)** | **3 434** | **12 671** | **2 713** | **(1 574)** | **(21 761)** | **(23 312)** | **22 494** | **25 334** |
| Decrease (increase) other non-current receivables | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current investments | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Proceeds on disposal of PPE | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Capital assets | 7 514 | 3 614 | (3 540) | (3 540) | (3 540) | (3 540) | (3 540) | (3 540) | (3 540) | (3 540) | (3 540) | (31 485) | (52 217) | (52 206) | (52 527) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **7 514** | **3 614** | **(3 540)** | **(3 540)** | **(3 540)** | **(3 540)** | **(3 540)** | **(3 540)** | **(3 540)** | **(3 540)** | **(3 540)** | **(31 485)** | **(52 217)** | **(52 206)** | **(52 527)** |
| Borrowing long term/refinancing/short term | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Repayment of borrowing | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Increase in consumer deposits | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | **(11 384)** | **2 454** | **(4 709)** | **4 564** | **8 665** | **(14 563)** | **(10 394)** | **(106)** | **9 131** | **(826)** | **(5 114)** | **(53 246)** | **(75 529)** | **(29 712)** | **(27 193)** |

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | |
| **Other assets** | **42 870** | **9 700** | **9 700** | **136** | **1 617** | **(1 480)** | **-91.6%** | **9 700** |
| Operational Buildings | 42 870 | 9 700 | 9 700 | 136 | 1 617 | (1 480) | -91.6% | 9 700 |
| *Municipal Offices* | *42 870* | *9 700* | *9 700* | *136* | *1 617* | *(1 480)* | *-91.6%* | *9 700* |
| **Computer Equipment** | **14 028** | **4 600** | **5 468** | **–** | **767** | **(767)** | **-100.0%** | **5 468** |
| Computer Equipment | 14 028 | 4 600 | 5 468 | – | 767 | (767) | -100.0% | 5 468 |
| **Furniture and Office Equipment** | **5 797** | **455** | **455** | **228** | **76** | **152** | **200.5%** | **455** |
| Furniture and Office Equipment | 5 797 | 455 | 455 | 228 | 76 | 152 | 200.5% | 455 |
| **Machinery and Equipment** | **1 340** | **481** | **481** | **369** | **80** | **289** | **360.8%** | **481** |
| Machinery and Equipment | 1 340 | 481 | 481 | 369 | 80 | 289 | 360.8% | 481 |
| **Total Capital Expenditure on new assets** | **64 035** | **15 236** | **16 103** | **734** | **2 539** | **(1 806)** | **-71.1%** | **16 103** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | |
| **Other assets** | **521** | **12 750** | **19 820** | **–** | **2 125** | **(2 125)** | **-100.0%** | **19 820** |
| Operational Buildings | 521 | 12 750 | 19 820 | – | 2 125 | (2 125) | -100.0% | 19 820 |
| *Municipal Offices* | *521* | *12 750* | *19 820* | – | *2 125* | *(2 125)* | -100.0% | *19 820* |
| **Computer Equipment** | **1 531** | **12 451** | **12 451** | **–** | **2 075** | **(2 075)** | **-100.0%** | **12 451** |
| Computer Equipment | 1 531 | 12 451 | 12 451 | – | 2 075 | (2 075) | -100.0% | 12 451 |
| **Furniture and Office Equipment** | **–** | **1 175** | **1 175** | **–** | **196** | **(196)** | **-100.0%** | **1 175** |
| Furniture and Office Equipment | – | 1 175 | 1 175 | – | 196 | (196) | -100.0% | 1 175 |
| **Machinery and Equipment** | **–** | **867** | **2 667** | **–** | **145** | **(145)** | **-100.0%** | **2 667** |
| Machinery and Equipment | – | 867 | 2 667 | – | 145 | (145) | -100.0% | 2 667 |
| **Total Capital Expenditure on renewal of existing assets** | **2 052** | **27 243** | **36 113** | **–** | **4 541** | **(4 541)** | **-100.0%** | **36 113** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | |
| **Other assets** | **14 681** | **17 003** | **17 003** | **3 092** | **2 834** | **258** | **9.1%** | **17 003** |
| Operational Buildings | 14 681 | 17 003 | 17 003 | 3 092 | 2 834 | 258 | 9.1% | 17 003 |
| *Municipal Offices* | *14 681* | *17 003* | *17 003* | *3 092* | *2 834* | *258* | *9.1%* | *17 003* |
| **Total Repairs and Maintenance Expenditure** | **14 681** | **17 003** | **17 003** | **3 092** | **2 834** | **258** | **9.1%** | **17 003** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

## *Table SF8d Entity depreciation by asset class*

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|
| Depreciation by Asset Class/Sub-class | | | | | | | | |
| **Other assets** | **54 123** | **50 164** | **50 164** | **8 264** | **8 361** | **(97)** | **-1.2%** | **50 164** |
| Operational Buildings | 54 123 | 50 164 | 50 164 | 8 264 | 8 361 | (97) | **-1.2%** | 50 164 |
| *Municipal Offices* | 54 123 | 50 164 | 50 164 | 8 264 | 8 361 | (97) | -1.2% | 50 164 |
| **Total Depreciation** | **54 123** | **50 164** | **50 164** | **8 264** | **8 361** | **(97)** | **-1.2%** | **50 164** |

*****The '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

## *Table F1 Monthly Budget Statement Summary*

| Description | 2018/19 | Current Year 2019/20 | | | | | |
|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | |
| Property rates | – | – | – | – | – | | – |
| Service charges | – | – | – | – | – | | – |
| Investment revenue | – | – | – | – | - | | – |
| Transfers recognised - operational | 55 152 | 71 346 | 4 530 | 11 999 | (7 469) | -62.2% | 71 346 |
| Other own revenue | 24 526 | 22 921 | 1 074 | 3 529 | (2 455) | -69.6% | 22 921 |
| **Total Revenue (excluding capital transfers and contributions)** | **79 678** | **94 267** | **5 604** | **15 528** | **(9 924)** | **-63.9%** | **94 267** |
| Employee costs | – | – | – | – | – | | – |
| Remuneration of Board Members | 320 | 739 | – | 123 | (123) | -100.0% | 739 |
| Depreciation and asset impairment | – | – | – | – | – | | – |
| Finance charges | – | – | – | – | – | | – |
| Materials and bulk purchases | 445 | 1 354 | 72 | 226 | (153) | -67.9% | 1 354 |
| Transfers and grants | – | – | – | – | – | | – |
| Other expenditure | 78 912 | 92 174 | 5 532 | 15 179 | (9 647) | -63.6% | 92 174 |
| ***Total Expenditure*** | **79 678** | **94 267** | **5 604** | **15 528** | **(9 924)** | **-63.9%** | **94 267** |
| **Surplus/(Deficit)** | **(0)** | **–** | **–** | **(0)** | **0** | **-100.0%** | **–** |
| Transfers recognised - capital | – | – | – | – | – | | – |
| Contributions & Contributed assets | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **(0)** | **–** | **–** | **(0)** | **0** | **-100.0%** | **–** |
| Taxation | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **(0)** | **–** | **–** | **(0)** | **0** | **-100.0%** | **–** |
| **Financial position** | | | | | | | |
| Total current assets | 3 948 | 9 616 | 79 | | | | 9 616 |
| Total non current assets | – | – | – | | | | – |
| Total current liabilities | 3 948 | 9 616 | 79 | | | | 9 616 |
| Total non current liabilities | – | – | – | | | | – |
| Community wealth/Equity | – | – | – | | | | – |
| **Cash flows** | | | | | | | |
| Net cash from (used) operating | 11 | 3 771 | – | 628 | (628) | -100.0% | 3 771 |
| Net cash from (used) investing | – | – | – | – | – | | – |
| Net cash from (used) financing | – | – | – | – | – | | – |
| **Cash/cash equivalents at the year end** | **11** | **9 617** | **11** | **6 474** | **(6 464)** | **-100.0%** | **9 617** |

***The** '2018/19 Audited Outcome' column has been populated with pre-audited figures.

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|
| **Revenue By Source** | | | | | | | |
| Property rates | – | – | – | – | – | | – |
| Service charges - electricity revenue | – | – | – | – | – | | – |
| Service charges - water revenue | – | – | – | – | – | | – |
| Service charges - sanitation revenue | – | – | – | – | – | | – |
| Service charges - refuse revenue | – | – | – | – | – | | – |
| Rental of facilities and equipment | 22 093 | 16 071 | 1 058 | 2 679 | (1 620) | -60.5% | 16 071 |
| Interest earned - external investments | – | – | – | – | – | | – |
| Interest earned - outstanding debtors | – | – | – | – | – | | – |
| Dividends received | – | – | – | – | – | | – |
| Fines, penalties and forfeits | – | – | – | – | – | | – |
| Licences and permits | – | – | – | – | – | | – |
| Agency services | – | – | – | – | – | | – |
| Transfers and subsidies | 55 152 | 71 346 | 4 530 | 11 999 | (7 469) | -62.2% | 71 346 |
| Other revenue | 2 432 | 6 850 | 15 | 850 | (835) | -98.2% | 6 850 |
| Gains on disposal of PPE | – | – | – | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | **79 678** | **94 267** | **5 604** | **15 528** | **(9 924)** | **-63.9%** | **94 267** |
| **Expenditure By Type** | | | | | | | |
| Employee related costs | – | – | – | – | – | | – |
| Remuneration of Directors | 320 | 739 | – | 123 | (123) | -100.0% | 739 |
| Debt impairment | – | – | – | – | – | | – |
| Depreciation & asset impairment | – | – | – | – | – | | – |
| Finance charges | – | – | – | – | – | | – |
| Bulk purchases | – | – | – | – | – | | – |
| Other materials | 445 | 1 354 | 72 | 226 | (153) | -67.9% | 1 354 |
| Contracted services | 58 828 | 73 100 | 4 222 | 12 000 | (7 778) | -64.8% | 73 100 |
| Transfers and subsidies | – | – | – | – | – | | – |
| Other expenditure | 20 084 | 19 074 | 1 310 | 3 179 | (1 869) | -58.8% | 19 074 |
| Loss on disposal of PPE | – | – | – | – | – | | – |
| **Total Expenditure** | **79 678** | **94 267** | **5 604** | **15 528** | **(9 924)** | **-63.9%** | **94 267** |
| **Surplus/(Deficit)** | (0) | – | – | (0) | **0** | **-100.0%** | – |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | – | – | – | – | – | | – |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) | – | – | – | – | – | | – |
| Transfers and subsidies - capital (in-kind - all) | – | – | – | – | – | | – |
| **Surplus/(Deficit) before taxation** | (0) | – | – | (0) | 0 | -100.0% | – |
| Taxation | – | – | – | – | – | | – |
| **Surplus/(Deficit) for the year** | **(0)** | **–** | **–** | **(0)** | **0** | | **–** |

*****The ‘2018/19 Audited Outcome’ column has been populated with pre-audited figures.

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

| Vote Description<br>R thousands | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | YearTD actual | Full Year Forecast |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **Current assets** | | | | |
| Cash | 11 | 9 616 | 11 | 9 616 |
| Call investment deposits | – | – | – | – |
| Consumer debtors | 772 | – | 69 | – |
| Other debtors | 3 165 | – | – | – |
| Current portion of long-term receivables | – | – | – | – |
| Inventory | – | – | – | – |
| **Total current assets** | **3 948** | **9 616** | **79** | **9 616** |
| | | | | |
| **Non current assets** | | | | |
| Long-term receivables | – | – | – | – |
| Investments | – | – | – | – |
| Investment property | – | – | – | – |
| Investment in Associate | – | – | – | – |
| Property, plant and equipment | – | – | – | – |
| Biological | – | – | – | – |
| Intangible | – | – | – | – |
| Other non-current assets | – | – | – | – |
| **Total non current assets** | **–** | **–** | **–** | **–** |
| **TOTAL ASSETS** | **3 948** | **9 616** | **79** | **9 616** |
| **LIABILITIES** | | | | |
| **Current liabilities** | – | – | – | – |
| Bank overdraft | – | – | – | – |
| Borrowing | – | – | – | – |
| Consumer deposits | – | – | – | – |
| Trade and other payables | 3 948 | 9 616 | 79 | 9 616 |
| Provisions | – | – | – | – |
| **Total current liabilities** | **3 948** | **9 616** | **79** | **9 616** |
| **Non current liabilities** | – | – | – | – |
| Borrowing | – | – | – | – |
| Provisions | – | – | – | – |
| **Total non current liabilities** | **–** | **–** | **–** | **–** |
| **TOTAL LIABILITIES** | **3 948** | **9 616** | **79** | **9 616** |
| | | | | |
| **NET ASSETS** | **(0)** | **–** | **–** | **–** |
| **COMMUNITY WEALTH/EQUITY** | – | – | – | – |
| Accumulated Surplus/(Deficit) | – | – | – | – |
| Reserves | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | **–** | **–** | **–** | **–** |

***The '2018/19 Audited Outcome' column has been populated with pre-audited figures.**

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

| Description<br>R thousands | 2018/19<br>*Audited Outcome | Current Year 2019/20<br>Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | |
| **Receipts** | | | | | | | |
| Property rates | – | – | – | – | – | | – |
| Service charges | – | – | – | – | – | | – |
| Other revenue | 22 148 | 22 921 | 1 074 | 3 820 | (2 746) | -71.9% | 22 921 |
| Government - operating | 55 152 | 71 346 | 4 530 | 11 891 | (7 361) | -61.9% | 71 346 |
| Government - capital | – | – | – | – | – | | – |
| Interest | – | – | – | – | – | | – |
| Dividends | – | – | – | – | – | | – |
| **Payments** | – | – | – | – | – | | – |
| Suppliers and employees | (77 289) | (90 496) | (5 604) | (15 083) | 9 479 | -62.8% | (90 496) |
| Finance charges | – | – | – | – | – | | – |
| Dividends paid | – | – | – | – | – | | – |
| Transfers and Grants | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **11** | **3 771** | **–** | **628** | **(628)** | | **3 771** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | |
| **Receipts** | | | | | – | – | |
| Proceeds on disposal of PPE | – | – | – | – | – | | – |
| Decrease (Increase) in non-current debtors | – | – | – | – | – | | – |
| Decrease (increase) other non-current receivables | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | – | – | – | – | – | | – |
| **Payments** | – | – | – | – | – | – | – |
| Capital assets | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | |
| **Receipts** | | | | | – | – | |
| Short term loans | – | – | – | – | – | | – |
| Borrowing long term/refinancing | – | – | – | – | – | | – |
| Increase (decrease) in consumer deposits | – | – | – | – | – | | – |
| **Payments** | – | – | – | – | – | – | – |
| Repayment of borrowing | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | **11** | **3 771** | **–** | **628** | **(628)** | –<br>**-100.0%** | **3 771** |
| Cash/cash equivalents at the year begin: | (0) | 5 846 | 11 | 5 846 | 5 835 | – | 5 846 |
| Cash/cash equivalents at the year end: | 11 | 9 617 | 11 | 6 474 | 6 464 | -100.0% | 9 617 |

***The** ‘2018/19 Audited Outcome’ column has been populated with pre-audited figures.

## SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN STADIUM

### *Table SF1 Entity Material variance explanation*

| Description<br>R thousands | Variance | Reasons for material deviations | Remedial or corrective steps / remarks |
|---|---|---|---|
| **Revenue items** | | | |
| Rental of facilities and equipment | (1 620) | Fewer than anticipated events to date resulting in less income being generated. | No remedial action required; budget will be achieved by 30 June 2020. |
| Transfers and subsidies | (7 469) | As the grant income is directly linked to actual expenditure, the grant income is reduced as actual YTD expenditure is significantly lower than anticipated due to the reasons below. | No remedial action required; budget will be achieved by 30 June 2020. |
| Other revenue | (835) | The commercialisation- and parking tender have not been awarded/activated at this stage, thus impacting directly on the expected revenue. | No remedial action required; budget will be achieved by 30 June 2020. |
| **Expenditure items** | | | |
| Remuneration of Directors | (123) | No board meetrings were held in August 2019. | No remedial action required; budget will be achieved by 30 June 2020. |
| Other materials | (153) | Lower than anticipated expenditure to date. | No remedial action required; budget will be achieved by 30 June 2020. |
| Contracted services | (7 778) | Lower than anticipated expenditure to date. | No remedial action required; budget will be achieved by 30 June 2020. |
| Other expenditure | (1 869) | Lower than anticipated expenditure to date. | No remedial action required; budget will be achieved by 30 June 2020. |
| **Cash flow items** | | | |
| Other revenue | (2 746) | Fewer than anticipated events to date resulting in less income being generated. | No remedial action required; budget will be achieved by 30 June 2020. |
| Government - operating | (7 361) | As the grant income received is directly linked to the actual expenditure incurred, the grant income is reduced as actual YTD expenditure is significantly lower than anticipated due to the reasons given above. | No remedial action required; budget will be achieved by 30 June 2020. |
| Suppliers and employees | 9 479 | The commercialisation- and parking tender have not been awarded/activated at this stage, thus impacting directly on the expected revenue. | No remedial action required; budget will be achieved by 30 June 2020. |

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

| Summary of Employee and Board Member remuneration<br>R thousands | 2018/19 | Current Year 2019/20 | | | | | |
|---|---|---|---|---|---|---|---|
| | *Audited Outcome | Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Remuneration** | | | | | | | |
| **Board Members of Entities** | | | | | | | |
| Board Fees | 320 | 739 | – | 123 | (123) | -100.0% | 739 |
| **Sub Total - Board Members of Entities** | **320** | **739** | **–** | **123** | **(123)** | **-100.0%** | **739** |
| **% increase** | | **130.9%** | | | | | **130.9%** |
| **Senior Managers of Entities** | | | | | | | |
| Basic Salaries | – | – | – | – | – | | – |
| **Sub Total - Senior Managers of Entities** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **% increase** | | | | | | | |
| **Other Staff of Entities** | | | | | | | |
| Basic Salaries | – | – | – | – | – | | – |
| **Sub Total - Other Staff of Entities** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **% increase** | | | | | | | |
| **Total Municipal Entities remuneration** | **320** | **739** | **–** | **123** | **(123)** | **-100.0%** | **739** |
| **Unpaid salary, allowances & benefits in arrears** | – | – | – | – | – | - | - |

***The** ‘2018/19 Audited Outcome’ column has been populated with pre-audited figures.

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

| Description | Current Year 2019/20 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousands | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| **Revenue By Source** | | | | | | | | | | | | | | | |
| Service charges | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | 820 | 238 | 1 339 | 1 339 | 1 339 | 1 339 | 1 339 | 1 339 | 1 339 | 1 339 | 1 339 | 2 959 | 16 071 | 16 958 | 23 440 |
| Transfers and subsidies | 319 | 4 212 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 13 306 | 71 346 | 69 971 | 65 496 |
| Other revenue | 6 | 9 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 1 435 | 6 850 | 7 566 | 8 354 |
| Gains on disposal of PPE | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue** | **1 145** | **4 459** | **7 885** | **7 885** | **7 885** | **7 885** | **7 885** | **7 885** | **7 885** | **7 885** | **7 885** | **17 700** | **94 267** | **94 495** | **97 290** |
| **Expenditure By Type** | | | | | | | | | | | | | | | |
| Employee related costs | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Remuneration of Board Members | – | – | – | – | – | – | – | – | – | – | – | – | 739 | 776 | 823 |
| Debt impairment | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Depreciation & asset impairment | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Finance charges | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Dividends paid | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Bulk purchases | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other materials | 13 | 59 | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 266 | 1 354 | 1 428 | 1 514 |
| Contracted services | 1 116 | 3 105 | 6 000 | 6 000 | 6 000 | 6 000 | 6 000 | 6 000 | 6 000 | 6 000 | 6 000 | 14 878 | 73 100 | 74 150 | 75 798 |
| Transfers and grants | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other expenditure | 15 | 1 294 | 1 589 | 1 589 | 1 589 | 1 589 | 1 589 | 1 589 | 1 589 | 1 589 | 1 589 | 3 459 | 19 074 | 18 141 | 19 156 |
| Loss on disposal of PPE | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total expenditure** | **1 145** | **4 459** | **7 702** | **7 702** | **7 702** | **7 702** | **7 702** | **7 702** | **7 702** | **7 702** | **7 702** | **18 603** | **94 267** | **94 495** | **97 290** |

Table continues on next page.

| Description | Current Year 2019/20 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousands | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| **Capital expenditure** | | | | | | | | | | | | | | | |
| Capital assets | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total capital expenditure** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Cash flow** | | | | | | | | | | | | | | | |
| Ratepayers and other | 827 | 247 | 1 910 | 1 910 | 1 910 | 1 910 | 1 910 | 1 910 | 1 910 | 1 910 | 1 910 | 4 656 | 22 921 | 24 524 | 31 794 |
| Grants | 319 | 4 212 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 5 946 | 13 306 | 71 346 | 69 971 | 65 496 |
| Interest | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Suppliers, employees and other | (1 145) | (4 459) | (7 541) | (7 541) | (7 541) | (7 541) | (7 541) | (7 541) | (7 541) | (7 541) | (7 541) | (17 020) | (90 496) | (91 660) | (95 344) |
| Finance charges | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Dividends paid | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **–** | **–** | **314** | **314** | **314** | **314** | **314** | **314** | **314** | **314** | **314** | **943** | **3 771** | **2 835** | **1 946** |
| Decrease (increase) other non-current receivables | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current investments | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Proceeds on disposal of PPE | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Capital assets | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Borrowing long term/refinancing/short term | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Repayment of borrowing | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Increase in consumer deposits | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | **–** | **–** | **314** | **314** | **314** | **314** | **314** | **314** | **314** | **314** | **314** | **943** | **3 771** | **2 835** | **1 946** |

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

| Description | 2018/19 | Current Year 2019/20 | | | | | |
|---|---|---|---|---|---|---|---|
| R thousands | *Audited Outcome | Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | |
| **Community Assets** | **22 765** | **23 698** | **1 260** | **3 950** | **(2 690)** | **-68.1%** | **23 698** |
| Sport and Recreation Facilities | 22 765 | 23 698 | 1 260 | 3 950 | (2 690) | -68.1% | 23 698 |
| *Outdoor Facilities* | 22 765 | *23 698* | 1 260 | 3 950 | (2 690) | -68.1% | 23 698 |
| **Total Repairs and Maintenance Expenditure** | **22 765** | **23 698** | **1 260** | **3 950** | **(2 690)** | **-68.1%** | **23 698** |

*****The ‘2018/19 Audited Outcome' column has been populated with pre-audited figures.

CM56482

# MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, the Municipal Manager of **City of Cape Town**, hereby certify that the monthly budget statement for **August 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Lungelo Mbandazayo

**Municipal Manager of City of Cape Town (CPT)**

Signature

Date 2019 -09- 12

CTICC

10 September 2019

## ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Julie-May Ellingson**, the Accounting Officer of Cape Town International Convention Centre Company SOC Ltd (RF), hereby certify that the monthly budget statement for the month of **August 2019** 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 September 2019

Print name J. Ellingson

Title: **Accounting Officer**

Signature ____________ Date 10 September 2019

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

**CAPE TOWN STADIUM (RF)**


**LESLEY DE REUCK**
CEO: Cape Town Stadium

**T:** 021 417 0103 **F:** 086 588 6391 **M:** 084 627 1873
**E:** Lesley.deReuck@capetown.gov.za


09 September 2019

## ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Lesley de Reuck**, Accounting Officer of the Cape Town Stadium (RF) SOC Ltd, hereby certify that the monthly budget statement for the month of **August 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **Kim Theron**

Title: **Interim Chief Financial Officer**

Signature__________ Date 10/09/2019

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

Signature__________ Date 10/09/2019

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

# ANNEXURE B

# FINANCIAL MONITORING REPORT

# AUGUST 2019 (2020 M02)

# CITY OF CAPE TOWN
## ACTUAL OPERATING EXPENDITURE PER VOTE

| Expenditure | Budget Annual | Budget Charge IN Annual | Budget Charge OUT Annual | Net Budget Annual | Budget Y-t-D | Budget Charge IN Y-t-D | Budget Charge OUT Y-t-D | Net Budget Y-t-D | Actual Y-t-D | Actual Charge IN Y-t-D | Actual Charge OUT Y-t-D | Net Actual Y-t-D | Variance YTD |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | A | B | C | D = A+B+C | E | F | G | H = E+F+G | I | J | K | L = I+J+K | M=L-H |
| City Health | 1 499 679 899 | 228 882 214 | -12 299 967 | 1 716 262 146 | 182 204 077 | 35 161 682 | -1 947 408 | 215 418 351 | 163 153 763 | 38 946 516 | -1 979 318 | 200 120 961 | -15 297 389 |
| Finance: CM & H | 3 128 293 | 5 223 949 | -8 194 935 | 157 307 | 461 649 | 765 293 | -1 203 713 | 23 229 | 382 648 | 870 214 | -1 252 862 | 0 | -23 229 |
| HR Business Partner: CM & H | 4 103 954 | 6 435 937 | -10 333 742 | 206 148 | 660 079 | 942 645 | -1 569 561 | 33 163 | 636 043 | 1 074 814 | -1 710 858 | 0 | -33 163 |
| Library & Information Services | 510 428 618 | 110 806 362 | -5 198 570 | 616 036 410 | 76 750 708 | 16 919 060 | -838 212 | 92 831 556 | 62 315 682 | 18 246 317 | -916 518 | 79 645 481 | -13 186 075 |
| Management: Community Services & Health | 24 822 976 | 99 965 473 | -123 545 655 | 1 242 794 | 4 059 467 | 14 234 008 | -18 090 227 | 203 247 | 929 914 | 19 592 055 | -20 521 968 | 0 | -203 248 |
| Planning & Development & PMO | 35 152 810 | 51 627 122 | -73 219 334 | 13 560 598 | 4 400 783 | 7 633 456 | -10 922 826 | 1 111 413 | 3 741 083 | 8 364 800 | -11 332 450 | 773 433 | -337 980 |
| Recreation & Parks | 1 602 841 627 | 1 728 237 246 | -1 139 085 458 | 2 191 993 415 | 177 872 689 | 221 066 969 | -128 615 091 | 270 324 568 | 172 380 261 | 186 828 916 | -94 824 728 | 264 384 448 | -5 940 120 |
| Social Development & ECD | 295 850 235 | 306 901 541 | -167 968 840 | 434 782 936 | 27 889 219 | 33 680 863 | -12 836 042 | 48 734 040 | 21 516 877 | 31 920 355 | -10 658 165 | 42 779 066 | -5 954 974 |
| Support Services: CM & H | 15 726 024 | 16 201 933 | -30 941 248 | 986 709 | 2 490 356 | 2 410 713 | -4 743 546 | 157 524 | 1 773 333 | 2 533 956 | -4 301 306 | 5 982 | -151 541 |
| **Community Services & Health** | **3 991 734 434** | **2 554 281 776** | **-1 570 787 748** | **4 975 228 463** | **476 789 027** | **332 814 690** | **-180 766 626** | **628 837 091** | **426 829 602** | **308 377 942** | **-147 498 173** | **587 709 371** | **-41 127 719** |
| Communications | 79 084 121 | 31 893 879 | -97 315 367 | 13 662 634 | 9 843 015 | 4 235 449 | -12 960 357 | 1 118 107 | 10 007 086 | 4 387 444 | -12 271 004 | 2 123 527 | 1 005 420 |
| Customer Relations | 73 331 365 | 24 462 931 | -93 388 054 | 4 406 242 | 11 464 226 | 3 594 184 | -14 193 087 | 865 323 | 11 445 206 | 4 375 376 | -15 746 750 | 73 833 | -791 491 |
| Executive & Council Support | 59 241 035 | 38 120 862 | -96 282 718 | 1 079 179 | 9 282 029 | 5 872 787 | -14 493 280 | 661 536 | 8 785 189 | 6 483 161 | -15 988 893 | -720 543 | -1 382 080 |
| Finance: CS | 9 392 541 | 2 138 991 | -10 583 226 | 948 306 | 915 745 | 329 564 | -1 129 133 | 116 176 | 814 926 | 334 727 | -1 081 696 | 67 958 | -48 218 |
| HR Business Partner: CS | 3 182 784 | 1 097 205 | -4 119 779 | 160 209 | 512 159 | 169 375 | -655 747 | 25 786 | 513 064 | 167 939 | -681 002 | 0 | -25 786 |
| Human Resources | 301 769 265 | 57 454 728 | -289 770 548 | 69 453 446 | 47 561 741 | 8 588 352 | -43 993 038 | 12 157 056 | 49 952 611 | 10 230 870 | -46 824 548 | 13 358 934 | 1 201 878 |
| Information & Knowledge Management | 50 194 741 | 17 058 805 | -53 169 228 | 14 084 319 | 7 509 936 | 2 580 076 | -7 895 857 | 2 194 155 | 7 633 057 | 3 122 766 | -8 876 874 | 1 878 948 | -315 207 |
| Information Systems & Technology | 912 067 909 | 691 756 670 | -1 332 062 903 | 271 761 676 | 146 254 090 | 81 938 754 | -175 938 606 | 52 254 238 | 145 277 529 | 114 282 784 | -231 629 719 | 27 930 594 | -24 323 644 |
| Legal Services | 122 386 197 | 71 573 141 | -187 551 701 | 6 407 637 | 17 844 448 | 10 443 573 | -27 348 419 | 939 602 | 27 236 887 | 20 014 441 | -47 251 328 | 0 | -939 603 |
| Management: Corporate Services | 18 943 176 | 68 760 160 | -72 540 971 | 15 162 365 | 1 205 152 | 9 862 131 | -10 519 874 | 547 410 | 948 711 | 12 534 892 | -13 163 730 | 319 873 | -227 537 |
| Organisational Effectiveness &Innovation | 47 221 772 | 13 953 699 | -46 005 527 | 15 169 944 | 6 472 587 | 1 974 421 | -7 105 969 | 1 341 039 | 10 070 601 | 2 316 283 | -10 264 411 | 2 122 473 | 781 434 |
| Organisational Performance Management | 110 160 554 | 21 595 451 | -97 767 509 | 33 988 496 | 11 087 751 | 3 197 392 | -12 435 722 | 1 849 421 | 10 996 947 | 3 545 174 | -11 356 068 | 3 186 053 | 1 336 632 |
| Organisational Policy & Planning | 42 279 813 | 14 970 999 | -41 111 482 | 16 139 329 | 6 666 714 | 2 168 924 | -6 237 876 | 2 597 761 | 6 247 781 | 2 506 993 | -6 519 231 | 2 235 542 | -362 219 |
| Project Management Office: CS | 9 025 619 | 644 843 | -9 218 138 | 452 325 | 310 358 | 98 910 | -393 575 | 15 692 | 751 434 | 101 343 | -852 776 | 0 | -15 692 |
| Support Services: CS | 3 417 912 | 1 635 790 | -4 007 314 | 1 046 389 | 529 178 | 252 082 | -623 598 | 157 662 | 526 133 | 245 297 | -647 399 | 124 032 | -33 630 |
| Resilience | 3 495 861 | 8 777 667 | 0 | 12 273 528 | 569 032 | 1 248 110 | 0 | 1 817 142 | 649 895 | 1 495 009 | 0 | 2 144 904 | 327 762 |
| **Corporate Services** | **1 845 194 664** | **1 065 895 823** | **-2 434 894 463** | **476 196 024** | **278 028 161** | **136 554 084** | **-335 924 138** | **78 658 106** | **291 857 056** | **186 144 499** | **-423 155 429** | **54 846 126** | **-23 811 980** |
| Enterprise & Investment | 211 722 886 | 32 931 480 | -39 124 252 | 205 530 114 | 20 465 858 | 4 598 468 | -5 406 279 | 19 658 047 | 18 761 980 | 5 028 659 | -4 834 131 | 18 956 508 | -701 539 |
| Facilities Management | 444 487 060 | 271 943 243 | -320 299 396 | 396 130 907 | 52 692 910 | 41 297 292 | -52 556 506 | 41 433 696 | 46 664 003 | 43 280 289 | -55 042 658 | 34 901 634 | -6 532 062 |
| Finance: EO & AM | 4 726 000 | 13 110 828 | -17 597 959 | 238 870 | 740 440 | 1 713 454 | -2 416 444 | 37 450 | 630 156 | 1 905 232 | -2 535 388 | 0 | -37 450 |
| Fleet Management | 392 036 978 | 135 205 094 | -419 909 697 | 107 332 374 | 49 508 618 | 21 057 732 | -67 931 718 | 2 634 633 | 45 494 254 | 21 796 000 | -57 541 620 | 9 748 634 | 7 114 002 |
| HR Business Partner: EO & AM | 3 036 648 | 12 797 279 | -14 770 328 | 1 063 599 | 489 419 | 1 668 830 | -2 038 785 | 119 464 | 377 369 | 1 846 837 | -2 224 206 | 0 | -119 464 |
| Mgmt:Economic Opportunities & Asset Mngt | 26 646 095 | 60 016 248 | -86 235 247 | 427 096 | 2 852 550 | 8 472 931 | -11 181 848 | 143 633 | 1 124 871 | 11 279 916 | -12 404 787 | 0 | -143 633 |
| Project Management Office: EO & AM | 0 | 313 089 | -313 089 | 0 | 0 | 47 619 | -47 619 | 0 | 225 228 | 43 253 | -268 481 | 0 | 0 |
| Property Management | 236 258 420 | 66 955 359 | -11 511 021 | 291 702 758 | 32 448 662 | 10 084 761 | -1 798 379 | 40 735 044 | 25 286 367 | 10 413 443 | -1 815 701 | 33 884 109 | -6 850 935 |
| Strategic Assets | 68 135 061 | 34 153 112 | -3 705 571 | 98 582 603 | 9 034 711 | 5 260 504 | -601 338 | 13 693 878 | 5 044 988 | 5 581 097 | -70 433 | 10 555 653 | -3 138 225 |
| Support Services: EO & AM | 5 642 874 | 12 973 371 | -18 332 432 | 283 813 | 910 469 | 1 694 879 | -2 559 546 | 45 802 | 878 647 | 1 889 835 | -2 768 482 | 0 | -45 802 |
| **Economic Opportunities & Asset Managemnt** | **1 392 692 021** | **640 399 104** | **-931 798 992** | **1 101 292 134** | **169 143 637** | **95 896 471** | **-146 538 464** | **118 501 644** | **144 487 862** | **103 064 561** | **-139 505 886** | **108 046 537** | **-10 455 107** |
| Electricity Generation & Distribution | 12 422 511 084 | 3 511 691 038 | -1 269 553 350 | 14 664 648 772 | 1 586 064 631 | 639 507 107 | -264 731 600 | 1 960 840 138 | 1 615 698 913 | 616 509 350 | -244 462 725 | 1 987 745 538 | 26 905 400 |
| Management: Energy & Climate Change | 4 427 874 | 52 224 313 | -56 429 785 | 222 403 | 676 000 | 7 379 476 | -8 026 523 | 28 953 | 797 838 | 9 566 629 | -10 364 467 | 0 | -28 953 |
| Sustainable Energy Markets | 49 022 548 | 46 536 346 | -5 175 294 | 90 383 600 | 7 119 611 | 6 886 428 | -816 500 | 13 189 540 | 3 953 879 | 7 095 315 | -467 986 | 10 581 209 | -2 608 331 |
| **Energy & Climate Change** | **12 475 961 506** | **3 610 451 698** | **-1 331 158 428** | **14 755 254 775** | **1 593 860 243** | **653 773 011** | **-273 574 623** | **1 974 058 631** | **1 620 450 630** | **633 171 294** | **-255 295 178** | **1 998 326 746** | **24 268 115** |
| Budgets | 749 408 050 | 3 612 050 476 | -75 172 999 | 4 286 285 527 | 110 555 630 | 600 315 019 | -10 485 367 | 700 385 282 | 109 101 148 | 604 130 945 | -10 876 372 | 702 355 721 | 1 970 439 |
| Cape Town Stadium | 149 820 741 | 59 093 858 | 0 | 208 914 598 | 16 652 548 | 9 528 560 | 0 | 26 181 108 | 15 644 443 | 10 028 845 | 0 | 25 673 288 | -507 820 |
| Expenditure | 49 157 953 | 31 579 032 | -78 171 745 | 2 565 239 | 7 760 262 | 4 542 467 | -12 001 584 | 301 145 | 7 498 217 | 5 480 075 | -12 978 287 | 4 | -301 141 |
| Finance: Finance | 4 427 614 | 7 224 913 | -11 429 276 | 223 251 | 689 406 | 988 575 | -1 643 192 | 34 789 | 686 727 | 1 269 347 | -1 956 074 | 0 | -34 789 |
| Grant Funding | 24 766 177 | 35 369 103 | -32 163 960 | 27 971 319 | 3 851 784 | 5 202 673 | -4 870 246 | 4 184 211 | 3 726 884 | 6 298 824 | -5 667 880 | 4 357 828 | 173 617 |
| HR Business Partner: Finance | 6 488 752 | 1 183 282 | -3 437 156 | 4 234 878 | 1 053 297 | 175 149 | -532 254 | 696 192 | 1 050 847 | 206 208 | -755 319 | 501 736 | -194 456 |
| Management: Finance | 10 609 460 | 77 426 961 | -87 530 395 | 506 027 | 763 751 | 11 019 794 | -11 896 033 | -112 489 | 577 800 | 14 782 105 | -15 359 905 | 0 | 112 489 |
| Revenue | 578 606 696 | 545 013 286 | -967 907 761 | 155 712 221 | 79 356 296 | 77 066 413 | -135 524 466 | 20 898 243 | 77 489 283 | 79 668 526 | -138 045 229 | 19 112 580 | -1 785 663 |
| Supply Chain Management | 182 888 666 | 153 513 344 | -326 456 088 | 9 945 922 | 27 392 306 | 21 826 842 | -47 376 112 | 1 843 036 | 24 491 462 | 22 948 502 | -47 407 639 | 32 325 | -1 810 711 |
| Support Services: Finance | 3 520 098 | 8 315 803 | -11 599 308 | 236 593 | 580 322 | 1 172 304 | -1 713 531 | 39 095 | 383 954 | 1 443 882 | -1 827 836 | 0 | -39 096 |
| Treasury Services | 1 361 106 883 | 53 282 365 | -125 874 853 | 1 288 514 395 | 198 390 116 | 7 976 596 | -16 890 847 | 189 475 864 | 200 832 784 | 8 855 350 | -15 442 762 | 194 245 373 | 4 769 508 |
| Valuations | 125 498 829 | 21 601 408 | -140 652 597 | 6 447 640 | 19 550 959 | 3 144 889 | -21 015 019 | 1 680 829 | 17 065 329 | 4 020 315 | -21 085 643 | 0 | -1 680 829 |
| **Finance** | **3 246 299 918** | **4 605 653 829** | **-1 860 396 136** | **5 991 557 611** | **466 596 677** | **742 959 280** | **-263 948 651** | **945 607 307** | **458 548 878** | **759 132 922** | **-271 402 946** | **946 278 854** | **671 548** |
| Finance: HS | 8 448 823 | 1 805 848 | -9 799 561 | 455 110 | 1 358 981 | 280 758 | -1 566 346 | 73 394 | 2 286 449 | 345 402 | -2 631 850 | 0 | -73 394 |
| Housing Development | 1 101 058 789 | 91 474 529 | 0 | 1 192 533 317 | 68 246 138 | 13 975 944 | 0 | 82 222 081 | 88 183 878 | 17 700 151 | 0 | 105 884 029 | 23 661 948 |
| HR Business Partner: HS | 0 | 523 581 | -523 582 | 0 | 0 | 81 171 | -81 171 | 0 | 811 356 | 78 084 | -889 440 | 0 | 0 |
| Informal Settlements | 322 704 423 | 177 530 654 | -85 052 371 | 415 182 706 | 42 902 862 | 27 977 329 | -13 570 746 | 57 309 445 | 20 623 697 | 22 121 085 | -9 412 733 | 33 332 050 | -23 977 395 |
| Management: Human Settlements | 2 798 143 | 63 284 399 | -65 942 426 | 140 116 | 466 357 | 8 958 023 | -9 401 028 | 23 353 | 352 499 | 12 050 768 | -12 403 266 | 0 | -23 353 |
| Operational Policy & Planning | 202 410 391 | 30 030 649 | 0 | 232 441 041 | 26 572 434 | 4 332 906 | 0 | 30 905 340 | 27 368 018 | 4 701 684 | 0 | 32 069 703 | 1 164 363 |
| Project Management Office: HS | 4 257 297 | 534 884 | -4 578 900 | 213 281 | 709 550 | 83 037 | -757 040 | 35 547 | 668 150 | 84 598 | -752 749 | 0 | -35 547 |
| Public Housing | 487 826 857 | 456 662 121 | -54 828 320 | 889 660 658 | 48 251 978 | 66 372 308 | -1 951 279 | 112 673 006 | 39 131 503 | 62 448 114 | -1 514 753 | 100 064 865 | -12 608 141 |
| Support Services: HS | 0 | 523 581 | -523 581 | 0 | 0 | 81 171 | -81 171 | 0 | 1 176 494 | 83 962 | -1 260 456 | 0 | 0 |
| **Human Settlements** | **2 129 504 722** | **822 370 247** | **-221 248 740** | **2 730 626 229** | **188 508 300** | **122 142 646** | **-27 408 781** | **283 242 165** | **180 602 044** | **119 613 849** | **-28 865 246** | **271 350 646** | **-11 891 519** |

# CITY OF CAPE TOWN
## ACTUAL OPERATING EXPENDITURE PER VOTE

| Expenditure | Budget Annual | Budget Charge IN Annual | Budget Charge OUT Annual | Net Budget Annual | Budget Y-t-D | Budget Charge IN Y-t-D | Budget Charge OUT Y-t-D | Net Budget Y-t-D | Actual Y-t-D | Actual Charge IN Y-t-D | Actual Charge OUT Y-t-D | Net Actual Y-t-D | Variance YTD |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | A | B | C | D = A+B+C | E | F | G | H = E+F+G | I | J | K | L = I+J+K | M=L-H |
| Legal Compliance | 12 817 771 | 1 480 667 | -13 563 673 | 734 765 | 2 043 259 | 222 787 | -2 148 238 | 117 809 | 1 782 868 | 276 302 | -2 059 170 | 0 | -117 809 |
| Management: City Manager | 24 791 310 | 57 382 999 | -81 951 707 | 222 602 | 15 960 354 | 8 641 342 | -10 262 803 | 14 338 893 | 15 783 192 | 7 707 785 | -23 490 977 | 0 | -14 338 893 |
| Office of the Mayor | 70 719 097 | 65 421 439 | -129 158 290 | 6 982 246 | 9 374 888 | 9 212 061 | -21 797 049 | -3 210 101 | 4 345 511 | 8 835 232 | -12 536 544 | 644 198 | 3 854 299 |
| Probity | 125 383 184 | 26 932 664 | -145 095 006 | 7 220 841 | 19 701 124 | 4 095 576 | -22 429 312 | 1 367 388 | 18 530 717 | 5 033 442 | -23 564 158 | 0 | -1 367 388 |
| Support Services: CM | 3 843 774 | 355 221 | -3 985 918 | 213 077 | 528 032 | 52 825 | -550 974 | 29 883 | 567 327 | 58 711 | -626 038 | 0 | -29 883 |
| **Office of the City Manager** | **237 555 137** | **151 572 989** | **-373 754 595** | **15 373 531** | **47 607 657** | **22 224 591** | **-57 188 375** | **12 643 873** | **41 009 615** | **21 911 471** | **-62 276 888** | **644 198** | **-11 999 675** |
| Disaster Management Risk Centre | 86 205 024 | 87 532 662 | -189 393 | 173 548 292 | 12 942 639 | 13 490 836 | -9 983 | 26 423 492 | 11 551 695 | 9 527 725 | -7 566 | 21 071 854 | -5 351 637 |
| Events | 106 714 456 | 62 431 847 | -4 360 941 | 164 785 362 | 7 855 162 | 9 332 102 | -371 238 | 16 816 026 | 5 050 022 | 6 019 548 | -355 022 | 10 714 547 | -6 101 479 |
| Finance: S&S | 9 085 701 | 896 759 | -9 525 665 | 456 795 | 1 331 761 | 134 963 | -1 399 718 | 67 006 | 1 060 151 | 164 379 | -1 224 530 | 0 | -67 006 |
| Fire Services | 670 207 587 | 415 354 101 | -114 531 068 | 971 030 619 | 97 602 780 | 64 857 184 | -18 002 967 | 144 456 997 | 91 722 689 | 53 111 500 | -14 210 018 | 130 624 172 | -13 832 825 |
| HR Business Partner: S&S | 3 480 479 | 597 886 | -3 903 122 | 175 243 | 570 781 | 90 389 | -632 428 | 28 742 | 555 429 | 99 513 | -654 942 | 0 | -28 742 |
| Law Enforcement, Traffic & Coordination | 2 001 057 039 | 379 055 915 | -24 160 256 | 2 355 952 699 | 313 635 872 | 59 953 524 | -4 025 404 | 369 563 992 | 301 457 816 | 63 814 455 | -3 945 984 | 361 326 286 | -8 237 706 |
| Management: Safety & Security | 183 541 541 | 106 091 842 | -287 834 807 | 1 798 577 | 26 267 953 | 15 471 800 | -43 686 012 | -1 946 260 | 5 034 553 | 18 703 505 | -23 738 059 | 0 | 1 946 260 |
| Metropolitan Police Services | 464 458 028 | 156 539 454 | -9 017 928 | 611 979 555 | 63 628 809 | 24 510 395 | -2 603 098 | 85 536 106 | 59 189 755 | 24 303 422 | -386 205 | 83 106 973 | -2 429 133 |
| Public Emergency Communications Centre | 45 543 738 | 58 963 235 | -102 121 126 | 2 385 847 | 7 497 603 | 8 930 893 | -16 049 858 | 378 638 | 6 319 995 | 5 851 616 | -12 171 611 | 0 | -378 638 |
| Support Services: S&S | 17 325 134 | 2 865 315 | -18 907 923 | 1 282 526 | 2 779 557 | 433 679 | -2 674 207 | 539 030 | 2 199 468 | 476 435 | -2 619 012 | 56 890 | -482 140 |
| **Safety & Security** | **3 587 618 726** | **1 270 329 016** | **-574 552 228** | **4 283 395 514** | **534 112 918** | **197 205 764** | **-89 454 912** | **641 863 770** | **484 141 572** | **182 072 099** | **-59 312 948** | **606 900 723** | **-34 963 047** |
| Development Management | 291 447 094 | 83 240 523 | 0 | 374 687 617 | 44 582 089 | 12 401 829 | 0 | 56 983 918 | 43 565 095 | 13 022 427 | 0 | 56 587 523 | -396 395 |
| Environmental Management | 247 494 493 | 90 552 785 | -367 261 | 337 680 017 | 37 455 093 | 13 836 156 | -9 894 | 51 281 355 | 36 446 970 | 13 565 950 | -3 318 | 50 009 602 | -1 271 753 |
| Finance: SP & E | 54 117 743 | 1 494 563 | -54 692 510 | 919 795 | 7 829 896 | 234 678 | -7 778 750 | 285 824 | 879 188 | 184 067 | -1 063 255 | 0 | -285 824 |
| HR Business Partner: SP & E | 150 000 | 730 081 | -872 581 | 7 500 | 20 000 | 114 414 | -138 164 | -3 750 | 0 | 104 871 | -104 871 | 0 | 3 750 |
| Managmnt: Spatial Planning & Environment | 4 454 042 | 56 960 666 | -59 386 797 | 2 027 911 | 401 608 | 8 048 329 | -8 452 684 | -2 747 | 642 689 | 10 655 839 | -11 298 529 | 0 | 2 747 |
| Project Management Office: SP & E | 3 489 639 | 738 839 | -4 053 675 | 174 803 | 581 607 | 115 860 | -668 333 | 29 134 | 464 321 | 112 683 | -577 004 | 0 | -29 134 |
| Support Services: SP & E | 350 000 | 730 221 | -1 062 721 | 17 500 | 3 333 | 114 437 | -169 853 | -52 083 | 0 | 104 886 | -104 886 | 0 | 52 083 |
| Urban Catalytic Investment | 30 428 871 | 33 915 301 | -1 525 044 | 62 819 129 | 3 056 596 | 4 921 771 | -245 179 | 7 733 188 | 1 763 216 | 3 698 578 | -183 809 | 5 277 986 | -2 455 202 |
| Urban Planning & Design | 85 874 987 | 49 574 484 | 0 | 135 449 470 | 13 198 181 | 7 460 637 | 0 | 20 658 818 | 12 276 697 | 6 521 630 | 0 | 18 798 327 | -1 860 491 |
| **Spatial Planning & Environment** | **717 806 869** | **317 937 463** | **-121 960 589** | **913 783 742** | **107 128 403** | **47 248 110** | **-17 462 856** | **136 913 656** | **96 038 177** | **47 970 931** | **-13 335 672** | **130 673 437** | **-6 240 219** |
| Business Enablement | 105 939 338 | 57 560 065 | -109 295 064 | 54 204 339 | 13 969 146 | 8 600 406 | -16 897 621 | 5 671 931 | 13 680 886 | 15 297 885 | -24 538 263 | 4 440 508 | -1 231 422 |
| Finance: Transport | 58 722 574 | 38 172 499 | -67 335 910 | 29 559 163 | 2 906 209 | 5 578 694 | -6 814 560 | 1 670 342 | 1 099 850 | 6 213 856 | -6 034 277 | 1 279 429 | -390 914 |
| Infrastructure Implementation | 749 130 645 | 196 673 962 | -124 402 770 | 821 401 837 | 44 518 647 | 30 537 542 | -20 418 929 | 54 637 261 | 26 380 258 | 22 304 121 | -14 678 545 | 34 005 834 | -20 631 427 |
| Management: Transport | 32 103 941 | 204 397 137 | -234 882 968 | 1 618 110 | 4 097 413 | 29 068 509 | -33 900 770 | -734 847 | 1 605 573 | 34 726 525 | -36 332 097 | 0 | 734 847 |
| Network Management | 248 560 839 | 63 185 246 | 0 | 311 746 085 | 16 487 661 | 9 444 113 | 0 | 25 931 773 | 19 495 853 | 12 085 458 | 0 | 31 581 311 | 5 649 538 |
| Project Management Office: Transport | 5 087 180 | 8 586 143 | 0 | 13 673 323 | 847 863 | 1 229 516 | 0 | 2 077 379 | 173 257 | 1 652 245 | 0 | 1 825 502 | -251 877 |
| Public Transport Operations | 1 222 593 267 | 131 290 089 | -57 813 498 | 1 296 069 858 | 90 640 866 | 16 930 130 | -5 801 745 | 101 769 250 | 89 353 336 | 16 225 430 | -1 912 697 | 103 666 070 | 1 896 819 |
| Public Transport Regulations | 72 735 258 | 55 262 921 | 0 | 127 998 179 | 2 351 488 | 7 561 765 | 0 | 9 913 253 | -396 004 | 5 728 471 | 0 | 5 332 468 | -4 580 785 |
| Roads Infrastructure & Management | 1 394 921 778 | 370 617 829 | 0 | 1 765 539 608 | 124 682 963 | 59 125 829 | 0 | 183 808 792 | 118 162 347 | 56 472 728 | 0 | 174 635 075 | -9 173 716 |
| Transport Planning | 118 767 449 | 32 291 158 | -27 569 364 | 123 489 243 | 13 447 426 | 4 482 855 | -4 389 716 | 13 540 565 | 12 182 692 | 7 320 345 | -4 875 421 | 14 627 616 | 1 087 052 |
| **Transport** | **4 008 562 269** | **1 158 037 049** | **-621 299 573** | **4 545 299 744** | **313 949 681** | **172 559 358** | **-88 223 340** | **398 285 699** | **281 738 050** | **178 027 064** | **-88 371 300** | **371 393 814** | **-26 891 885** |
| Area Central | 49 710 809 | 61 389 810 | -95 607 999 | 15 492 621 | 6 171 302 | 9 289 744 | -14 227 285 | 1 233 761 | 6 501 116 | 8 914 079 | -13 342 913 | 2 072 281 | 838 520 |
| Area East | 45 242 295 | 53 101 139 | -80 649 254 | 17 694 181 | 4 772 085 | 7 278 257 | -10 299 580 | 1 750 761 | 4 934 771 | 7 257 972 | -10 034 259 | 2 158 484 | 407 723 |
| Area North | 45 030 627 | 57 856 853 | -84 981 415 | 17 906 066 | 5 491 410 | 8 062 392 | -11 540 972 | 2 012 830 | 5 544 459 | 7 649 839 | -11 054 856 | 2 139 442 | 126 612 |
| Area South | 41 269 172 | 53 224 867 | -79 771 939 | 14 722 100 | 5 075 637 | 7 489 163 | -10 846 441 | 1 718 359 | 5 114 338 | 7 215 642 | -10 636 960 | 1 693 020 | -25 338 |
| City Improvement Districts | 244 566 519 | 1 253 274 | 0 | 245 819 793 | 40 741 357 | 197 678 | 0 | 40 939 035 | 40 393 960 | 1 237 923 | 0 | 41 631 883 | 692 848 |
| Councillor Support | 270 545 042 | 364 004 488 | -615 785 044 | 18 764 486 | 38 457 479 | 57 443 330 | -98 218 048 | -2 317 239 | 37 606 575 | 54 892 291 | -92 137 157 | 361 709 | 2 678 947 |
| EPWP & CDW | 98 137 154 | 16 936 099 | 0 | 115 073 253 | 4 415 975 | 2 506 479 | 0 | 6 922 454 | 2 382 287 | 2 556 129 | 0 | 4 938 416 | -1 984 038 |
| Finance: UM | 6 468 590 | 8 849 876 | -14 992 904 | 325 563 | 1 011 260 | 1 261 219 | -2 226 395 | 46 084 | 1 007 801 | 1 295 443 | -2 303 244 | 0 | -46 084 |
| HR Business Partner: UM | 3 474 873 | 8 326 939 | -10 102 571 | 1 699 241 | 553 933 | 1 186 270 | -1 458 257 | 281 946 | 360 610 | 1 193 364 | -1 553 975 | 0 | -281 946 |
| Management: Urban Management | 23 191 689 | 59 213 078 | -83 145 191 | -740 424 | 2 270 924 | 8 415 416 | -11 732 211 | -1 045 871 | 1 092 814 | 10 850 297 | -11 943 111 | 0 | 1 045 871 |
| MURP Area Central | 3 463 690 | 4 423 626 | 0 | 7 887 316 | 551 149 | 671 017 | 0 | 1 222 166 | 355 073 | 666 648 | 0 | 1 021 721 | -200 445 |
| MURP Area East | 2 476 595 | 4 138 867 | 0 | 6 615 462 | 403 943 | 629 689 | 0 | 1 033 632 | 307 889 | 622 470 | 0 | 930 359 | -103 274 |
| MURP Area North | 2 496 133 | 4 100 250 | 0 | 6 596 384 | 395 703 | 623 928 | 0 | 1 019 632 | 414 562 | 616 176 | 0 | 1 030 738 | 11 107 |
| MURP Area South | 3 651 327 | 4 135 405 | 0 | 7 786 731 | 575 282 | 629 050 | 0 | 1 204 332 | 280 301 | 625 729 | 0 | 906 030 | -298 301 |
| MURP Technical Support | 275 305 674 | 17 503 880 | 0 | 292 809 554 | 1 875 808 | 2 607 107 | 0 | 4 482 915 | 5 484 178 | 2 489 026 | 0 | 7 973 204 | 3 490 289 |
| Project Management Office: UM | 9 798 973 | 771 403 | -3 828 025 | 6 742 351 | 771 446 | 120 708 | -615 505 | 276 649 | 23 485 | 97 126 | -120 611 | 0 | -276 648 |
| Public Participation | 12 108 621 | 13 075 040 | -24 149 139 | 1 034 522 | 1 779 675 | 1 906 755 | -3 502 348 | 184 082 | 2 569 969 | 1 916 264 | -4 486 232 | 0 | -184 082 |
| Support Services: UM | 28 083 488 | 20 133 465 | -25 000 735 | 23 216 217 | 4 364 253 | 3 056 779 | -3 831 524 | 3 589 508 | 3 935 701 | 2 955 260 | -3 732 666 | 3 158 294 | -431 215 |
| **Urban Management** | **1 165 021 272** | **752 438 359** | **-1 118 014 215** | **799 445 416** | **119 678 623** | **113 374 981** | **-168 498 568** | **64 555 036** | **118 309 887** | **113 051 679** | **-161 345 984** | **70 015 582** | **5 460 546** |
| Finance: W & W | 2 290 368 | 14 230 370 | -16 405 436 | 115 302 | 362 235 | 2 073 835 | -2 417 828 | 18 242 | 1 882 | 2 444 404 | -2 446 286 | 0 | -18 242 |
| Management: Water & Waste | 7 838 452 | 61 494 494 | -68 925 842 | 407 104 | 1 265 262 | 8 837 119 | -10 036 639 | 65 741 | 710 857 | 11 152 880 | -11 863 737 | 0 | -65 741 |
| Project Monitoring Unit: W & W | 11 585 826 | 14 498 822 | -24 285 014 | 1 799 634 | 1 878 332 | 2 115 992 | -3 697 017 | 297 307 | 648 666 | 2 510 650 | -3 126 566 | 32 750 | -264 557 |
| Solid Waste Management | 2 953 543 684 | 1 538 551 167 | -689 231 800 | 3 802 863 051 | 431 876 223 | 243 180 172 | -108 747 667 | 566 308 728 | 293 865 738 | 267 971 215 | -111 228 357 | 450 608 596 | -115 700 132 |
| Support Services: W & W | 10 910 530 | 14 710 665 | -25 065 347 | 555 848 | 1 715 681 | 2 145 563 | -3 773 829 | 87 415 | 2 100 432 | 2 548 968 | -4 649 400 | 0 | -87 415 |
| Water & Sanitation Services | 6 262 571 507 | 5 772 185 808 | -1 697 786 255 | 10 336 971 060 | 840 256 881 | 809 111 697 | -257 064 371 | 1 392 304 206 | 643 811 565 | 835 200 920 | -313 555 884 | 1 165 456 600 | -226 847 606 |
| **Water & Waste** | **9 248 740 367** | **7 415 671 326** | **-2 521 699 695** | **14 142 711 998** | **1 277 354 613** | **1 067 464 378** | **-385 737 352** | **1 959 081 639** | **941 139 139** | **1 121 829 037** | **-446 870 230** | **1 616 097 946** | **-342 983 693** |
| **Total** | **44 046 691 906** | **24 365 038 679** | **-13 681 565 402** | **54 730 165 183** | **5 572 757 939** | **3 704 217 363** | **-2 034 726 687** | **7 242 248 616** | **5 085 152 513** | **3 774 367 347** | **-2 097 235 880** | **6 762 283 980** | **-479 964 636** |