CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO: EXECUTIVE MAYOR
FINANCE

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: JULY 2019 (J2797)

ONDERWERP
FINANSIËLE MONITERINGSVERSLAG: JULIE 2019

ISIHLOKO
INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYEKHAYA 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 July 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 July 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 Julie 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 eyeKhaya 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.

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

JULY 2019 (2020 M01)

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 JULY 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 - 25)

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

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 27 – 33)

- **Table C1 (Page 27)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 28)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 29)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 30)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 31)** 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 32)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 33)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 34– 70)

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

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 72 – 78)

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 79 – 89)

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 90 – 97)

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 and have been left blank in instances where figures are not available yet.

Operating Budget

Operating Budget	Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Revenue[1] (R'Thousands)	40 921 950	4 075 930	4 038 317	(37 614)	40 523 515
Total Expenditure[1] (R'Thousands)	41 779 617	2 154 193	1 755 929	(398 264)	40 658 304
Surplus/(Deficit)	**(857 667)**	**1 921 737**	**2 282 388**	**360 651**	**(134 789)**
[1](excl. capital transfers and contributions)					

Capital Budget

Capital Budget	Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousand	8 388 432	128 116	31 156	(96 961)	7 478 338

Financial position

Working Capital	Audited Outcomes/ Actuals 2018/19	Original Budget 2019/20	YearTD actual
Ratios			
Cost coverage ratio (Actual Cash and cash equivalents as at period end/Monthly operating Expenditure)[3]	4,35:1	-	3,82:1
Liquidity			
Current Ratio (Current assets/current liabilities)[4]	2.13	1.44	3.25
Borrowing			
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)[5]	2.1%	2.8%	6.5%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants)[6]	7.3%	17.8%	11.3%
Financial Position (R'Thousands)[7]			
Total Assets	71 963 708	76 535 561	70 661 766
Total Liabilities	22 284 826	27 768 659	18 688 148
Cash Flow (R'Thousands)			
Cash/cash equivalents at month/year end:	–	4 985 877	7 560 909

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.

The ratio outcome for the month under review shows that the City is above the norm of 1-3 months (MFMA Circular 71). This outcome is overstated as year-end entries are still being processed and is expected to reduce to levels within the norm.

Current Ratio[4]
The ratio indicates a municipality's ability to pay its current or short-term obligations.

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 is, however, expected to reduce with the processing of year-end entries.

Capital Charges to Operating Expenditure[5]
This ratio indicates the cost required to service the borrowing of a municipality. The year-to date ratio for July 2019 is below the National Treasury norm of 6% to 8% (MFMA Circular 71).

The ratio outcome for the reporting period is expected to normalise as the operating budget performance progresses. The ratio is expected to have an outcome of 2.8% for the year.

Borrowed funding of 'own' Capital Expenditure[6]
This ratio indicates the proportion of borrowed funding to actual capital expenditure to date (excluding transfers and grants). The ratio also 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 accelerates.

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. The results for the period under review can, however, not be interpreted as the budget represents the full year while the actuals represents year-to-date outcomes.

Cash Flow
The cash and cash equivalents of the City is R7 561 million as at 31 July 2019. This position is partly due to operating- and capital grant funding received earlier than planned. In addition, year-end entries are still being processed. This amount covers 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.

Debtors

Debtors R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Total	2 092 997	299 193	6 264 988	8 657 178
Rates	617 312	125 719	1 172 684	1 915 715
Electricity	886 324	52 079	373 188	1 311 591
Water	268 835	59 169	2 106 954	2 434 958

There is a continuous drive to reduce water consumption, which led to higher billings on indigent properties, and to appropriately deal with the debt on these properties.

The table below reflects the City’s collection ratio per category excluding the water and sewerage adjustments of R122 997 306.49, which is part of the process implemented to rectify the indigent accounts, as reported in previous months.

Debtors Collection Rate %[8]	Previous year 2018/19	Current year 2019/20 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)
Electricity	98.90%	98.58%	98.58%
Water	74.76%	94.24%	94.24%
Sewerage	89.62%	99.58%	99.58%
Refuse	94.54%	90.87%	90.87%
Rates	99.32%	96.45%	96.45%
Other	96.47%	99.48%	99.48%

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

The overall collection ratio results for July 2019 as reflected in the table below, indicates both the results including and excluding the adjustments mentioned above.

Collection Ratio	Including Adjustments	Excluding Adjustments
Annual	101.23%	97.18%
Monthly	102.54%	98.50%
6 Monthly	108.92%	99.64%
3 Monthly	114.60%	96.17%

Human Resources

Human Resources	Audited Outcomes 2018/19	Original Budget 2019/20	YearTD actual 2019/20
Employee and Councillor remuneration **(R'Thousands)**	12 537 832	14 027 918	923 634
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.3%	33.8%	22.5%
Total Cost of Overtime **(R'Thousands)**	666 269	606 267	2 093

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 59

Staff Complement

Municipal Employees (numbers)	As at 30 June 2019	Original Budget 2019/20	Jul-19
Filled posts - Permanent	26 646	26 478	26 754
Filled posts - Temporary	697	645	400
Vacant posts - Permanent	3 625	3 613	3 777
	30 968	**30 736**	**30 931**

Municipal Councillors (numbers)	As at 30 June 2019	Original Budget 2019/20	Jul-19
Municipal Councillors	230	231	227
Municipal Councillors - Vacancies	1	-	4
	231	**231**	**231**

The City had 3777 vacancies as at 31 July 2019; 352 positions were filled (236 internal and 116 external) with 166 terminations processed from the beginning of the financial year. The filling of vacancies is on-going 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	390	R105 059 869	93.22%	6.78%
Corporate Services	220	R105 923 421	87.95%	12.05%
Economic Opportunities & Asset Management	162	R47 560 391	85.01%	14.99%
Energy & Climate Change	301	R83 010 332	88.56%	11.44%
Finance	172	R54 126 542	90.71%	9.29%
Human Settlements	179	R70 939 616	80.71%	19.29%
Office of the City Manager	28	R18 669 196	86.73%	13.27%
Safety & Security	766	R165 696 286	83.90%	16.10%
Spatial Planning & Environment	99	R44 698 830	88.74%	11.26%
Transport	333	R83 085 671	83.96%	16.04%
Urban Management	60	R26 684 067	89.05%	10.95%
Water & Waste	1067	R261 377 105	87.28%	12.72%
TOTAL	**3777**	**R1 066 831 326**	**87.79%**	**12.21%**

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	268	107	11	4	390
Corporate Services	109	69	29	13	220
Economic Opportunities & Asset Management	71	41	35	15	162
Energy & Climate Change	86	98	92	25	301
Finance	80	56	25	11	172
Human Settlements	27	45	48	59	179
Office of the City Manager	14	11	3	0	28
Safety & Security	537	155	54	20	766
Spatial Planning & Environment	40	31	15	13	99
Transport	98	124	51	60	333
Urban Management	36	13	9	2	60
Water & Waste	420	292	254	101	1067
Grand Total	**1786**	**1042**	**626**	**323**	**3777**

BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

R'Thousands	Original Budget 2019/20	YearTD actual 2019/20	YearTD budget 2019/20	YTD variance
Total Revenue (excluding capital transfers and contributions)	40 921 950	4 038 317	4 075 930	(37 614)
Total Expenditure	41 779 617	1 755 929	2 154 193	(398 264)
Surplus/(Deficit)	**(857 667)**	**2 282 388**	**1 921 737**	**360 651**

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	Budget Year 2019/20					
R thousands	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source						
Property rates	9 916 685	763 885	826 390	(62 505)	-7.6%	9 916 685
Service charges - electricity revenue	13 623 146	1 304 168	1 189 162	115 006	9.67%	13 623 146
Service charges - water revenue	3 212 017	208 179	246 214	(38 035)	-15.4%	3 051 443
Service charges - sanitation revenue	1 568 599	103 845	117 942	(14 096)	-12.0%	1 490 169
Service charges - refuse revenue	1 286 433	110 301	107 203	3 098	2.9%	1 286 433
Rental of facilities and equipment	311 781	25 827	26 277	(450)	-1.7%	355 353
Interest earned - external investments	912 495	108 539	76 041	32 498	42.7%	800 871
Interest earned - outstanding debtors	380 814	26 820	30 595	(3 775)	-12.3%	381 098
Dividends received	–	–	–	–		–
Fines, penalties and forfeits	1 185 453	81 139	98 677	(17 538)	-17.8%	1 138 128
Licences and permits	82 218	4 227	6 879	(2 652)	-38.5%	81 783
Agency services	217 672	15 114	18 139	(3 025)	-16.7%	227 672
Transfers and subsidies	7 376 568	1 239 556	1 263 831	(24 274)	-1.9%	7 375 929
Other revenue	804 335	46 714	65 145	(18 431)	-28.3%	751 073
Gains on disposal of PPE	43 732	–	3 436	(3 436)	-100.0%	43 732
Total Revenue (excluding capital transfers and contributions)	**40 921 950**	**4 038 317**	**4 075 930**	**(37 614)**	**-0.9%**	**40 523 515**

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

- **Property Rates (R62.5 million under)**
  The under-recovery is largely due to:
  - The outcome of GV2018 objections, which had a negative impact on the revenue stream as well as lower than planned exempted properties processed to date.
  - Income Forgone, due to billing reversals/FICA configuration discrepancies.
  - 2019/20 Additional Rates for CID: Commercial that is still being billed at 2018/19 rate. This is an annual trend that will automatically correct from period 2/3 when Additional Rates are levied at the 2019/20 rate.

- **Service charges - electricity revenue (R115.0 million over)**
  The over-recovery is due to periodic changes in consumption as a consequence of changing weather conditions and consumer demand. The winter months impact customers that have moved to alternate energy sources and who now have to rely on the grid for heating water. The winter months have an added complexity of high time-of-use tariffs. The department has budgeted for commercial customers migrating to the new Large User time-of use tariffs, however, many still have to take up the option of this beneficial time-off-use tariffs and it is expected that once the winter months have passed a large number of customers will migrate to the new tariffs.

- **Service charges - water revenue (R38.0 million under)**
  The City lowered the water tariff to the 2018/19 level 3 tariff during the 2018/19 financial year. The 2018/19 level 3 tariffs are noticeably less than the level 6 tariffs but there was allowance for additional (although limited) means of consumption. The 2018/19 level 3 tariff has been converted to the 2019/20 level 1 tariff for the 2019/20 financial year. The 2019/20 level 1 tariff assumed a certain consumption level to achieve the estimated revenue target in order to sustain the cost of water and sanitation services. However, based on the analysis of the financial information at this early stage, the consumption level has not reached the estimated level required to achieve the revenue target for this period.

- **Interest earned - external investments (R32.5 million over)**
  The over-recovery is mainly due to the favourable investment and cash balances at 31 July 2019.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 34.

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

EXPENDITURE

Main expenditure types for 2019/20

Description R thousands	Budget Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type						
Employee related costs	13 817 805	910 266	1 053 997	(143 731)	-13.6%	13 339 010
Remuneration of councillors	179 818	13 368	14 985	(1 617)	-10.8%	179 818
Debt impairment	2 341 628	189 583	189 075	508	0.3%	2 319 877
Depreciation & asset impairment	3 015 086	243 244	245 486	(2 243)	-0.9%	2 942 692
Finance charges	790 756	63 410	65 635	(2 225)	-3.4%	790 756
Bulk purchases	10 092 601	56 649	91 969	(35 320)	-38.4%	9 969 181
Other materials	1 611 763	49 643	85 067	(35 424)	-41.6%	1 465 641
Contracted services	7 156 498	91 749	243 322	(151 574)	-62.3%	6 967 766
Transfers and subsidies	446 206	3 602	13 099	(9 497)	-72.5%	432 883
Other expenditure	2 326 698	134 416	151 549	(17 134)	-11.3%	2 249 925
Loss on disposal of PPE	756	–	9	(9)	-100.0%	756
Total Expenditure	**41 779 617**	**1 755 929**	**2 154 193**	**(398 264)**	**-18.5%**	**40 658 304**

Reasons for major over-/under expenditure per type

- **Employee related costs (R143.7 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.

- **Bulk purchases (R35.3 million under)**
  The under expenditure reflects mainly against the following categories within Bulk Purchases - Water:
  - Raw Water, due to outstanding invoices from the National Department of Water & Sanitation and lower than expected levels of consumption;
  - Bulk Water Levy, due to outstanding invoices from the National Department of Water & Sanitation; and
  - Bulk Water - Desalination, where invoices relating to large desalination plants are currently pending, due to verification of the contract conditions by the project manager.

- **Other materials (R35.4 million under)**
  The under expenditure is mainly on:
  - Chemicals, where the current water situation and lower levels of demand resulted in a decline in the need for treatment thus reducing the procurement of chemicals drastically;
  - Pharmaceuticals Supplies and Vaccines, due to delays in delivery of pharmaceutical and vaccine supplies;
  - Cleansing related costs, due to low stock of refuse bags; and
  - Materials Consumables Tools & Equipment, due to fewer than anticipated refuse containers purchased for the period under review.

- **Contracted services (R151.6 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.
  - Advisory Services - Project management, due to slower than planned implementation of MURP-related projects.
  - Event Promoters, where no expenditure was incurred in July 2019 resulting in misalignment of the period budget.
  - Haulage, due to delays in receipt of July 2019 invoices.
  - Contracted Services - R&M, due to:
    - Outstanding invoices and settlement of maintenance orders;
    - Slower than planned implementation of projects; and
    - Work on various projects and tenders not finalised yet.
  - Security Services - Municipal Facilities, where security services are paid one month in arrears resulting in misalignment of the period budget.
  - Litter Picking, due to outstanding July 2019 invoices.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 45.

Expenditure per vote (directorate)

Vote Description	Budget Year 2019/20					
R thousands	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote						
Vote 1 - Community Services & Health	3 925 379	198 880	257 653	(58 773)	-22.8%	3 925 379
Vote 2 - Corporate Services	1 808 667	148 608	131 194	17 413	13.3%	1 808 678
Vote 3 - Economic Opportunities & Asset Managemnt	1 368 210	62 898	78 251	(15 354)	-19.6%	1 368 199
Vote 4 - Energy & Climate Change	12 060 720	195 767	219 901	(24 134)	-11.0%	12 060 720
Vote 5 - Finance	3 004 417	203 437	219 470	(16 033)	-7.3%	2 966 404
Vote 6 - Human Settlements	1 468 810	63 522	78 043	(14 521)	-18.6%	1 204 982
Vote 7 - Office of the City Manager	237 561	27 425	35 893	(8 468)	-23.6%	237 561
Vote 8 - Safety & Security	3 598 555	221 602	253 584	(31 982)	-12.6%	3 570 108
Vote 9 - Spatial Planning & Environment	711 474	45 142	50 851	(5 709)	-11.2%	629 778
Vote 10 - Transport	3 679 302	122 696	172 630	(49 933)	-28.9%	3 445 389
Vote 11 - Urban Management	1 142 379	56 721	69 219	(12 498)	-18.1%	1 142 379
Vote 12 - Water & Waste	8 774 142	409 231	587 504	(178 274)	-30.3%	8 298 728
Total Expenditure by Vote	**41 779 617**	**1 755 929**	**2 154 193**	**(398 264)**	**-18.5%**	**40 658 304**

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.

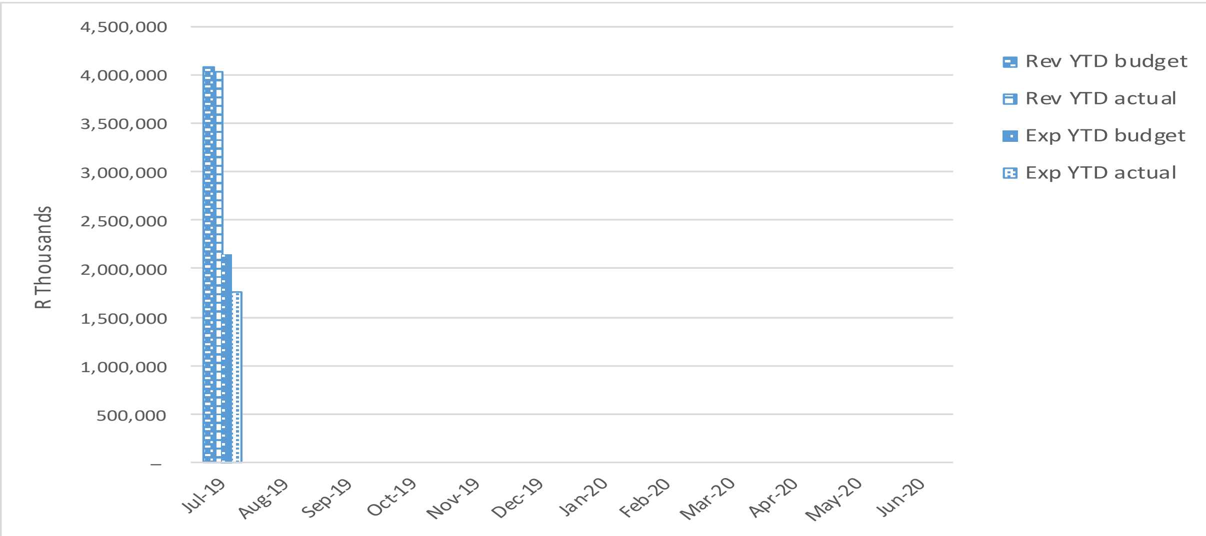
- **Corporate Services (R17.4 million over)**
  - Legal Cost, where certain ongoing cases were finalised and invoiced during this period.
  - Telecom Services, where invoices are normally paid in arrears and insufficient budget provision was made in the first period of the financial year.

- Telecommunication Lines, where invoices are normally paid in arrears and insufficient budget provision was made in the first period of the financial year.
- Computer Services Software Licences, where a R18 million journal for the SAP License for the period 01/01/2019 - 13/12/2019 was processed. The portion relating to the 2018/19 financial year will be written back to reflect in the correct financial year.

Details on variances for expenditure by vote can be found in Table SC1: Material variance explanations for expenditure by vote on page 40.

Monthly Operating Revenue and Expenditure Performance

The graph below shows the monthly actual operating revenue and expenditure against budget.



CAPITAL EXPENDITURE AND FUNDING

Summary Statement of Capital Budget Performance

Vote Description R thousands	Budget Year 2019/20					
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	**8 388 432**	**31 156**	**128 116**	**(96 961)**	**-75.7%**	**7 478 338**
Funded by:						
National Government	2 189 348	(4 588)	14 850	(19 438)	-130.9%	1 864 471
Provincial Government	22 038	–	83	(83)	-100.0%	15 039
Other transfers and grants	53 700	3 653	3 342	312	9.3%	53 700
Transfers recognised - capital	**2 265 085**	**(934)**	**18 274**	**(19 209)**	**-105.1%**	**1 933 210**
Borrowing *	1 091 580	3 635	4 601	(966)	-21.0%	938 257
Internally generated funds	5 031 767	28 455	105 241	(76 786)	-73.0%	4 606 871
Total Capital Funding	**8 388 432**	**31 156**	**128 116**	**(96 961)**	**-75.7%**	**7 478 338**

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

The year-to-date spend of R31 156 million represents 0.52% (R32 090 million) on internally-funded projects and -0.04% (-R934 thousand) on externally-funded projects.

The full year forecast indicates that 89.1% 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 R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original 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	1 651	4 369	(2 718)	-62.2%	356 941
Vote 2 - Corporate Services	252 050	149 863	277	13 769	(13 492)	-98.0%	143 863
Vote 3 - Economic Opportunities & Asset Managemnt	272 714	389 498	4 095	7 228	(3 133)	-43.3%	387 998
Vote 4 - Energy & Climate Change	749 456	834 094	37 626	33 859	3 767	11.1%	866 679
Vote 5 - Finance	26 225	116 957	656	–	656	100.0%	107 818
Vote 6 - Human Settlements	670 112	869 063	1 457	453	1 005	222.0%	837 153
Vote 7 - Office of the City Manager	2 500	973	–	–	–		1 065
Vote 8 - Safety & Security	206 866	535 237	2 582	–	2 582	100.0%	527 033
Vote 9 - Spatial Planning & Environment	57 070	92 847	930	–	930	100.0%	108 341
Vote 10 - Transport	973 584	1 326 126	(27 031)	8 400	(35 431)	-421.8%	1 006 976
Vote 11 - Urban Management	22 429	122 981	5	259	(253)	-97.9%	107 022
Vote 12 - Water & Waste	1 789 054	3 596 511	8 907	59 781	(50 874)	-85.1%	3 027 449
Total Capital Multi-year expenditure	**5 316 290**	**8 388 432**	**31 156**	**128 116**	**(96 961)**	**-75.7%**	**7 478 338**

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

- **Transport (R35 million under)**
  The directorate has a net negative variance, which was caused by the following projects/programme:
  - IRT - Jan Smuts: Cash flow misaligned. Services relocation is underway. Contractor is making good progressing despite crime and theft, which is a major problem on the construction site especially after hours and includes damage to existing infrastructure; and
  - 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 in the 2019/20 financial year.

  76% spend is forecasted for the projects currently on the budget.

- **Water & Waste:**
  - **Water & Sanitation Management department (R30 million under)**
    The department’s negative variance is caused mainly by non-responsive tenders and the late award of a tender as a result of a preferred bidder status.

    82% spend is forecasted for the projects currently on the budget.

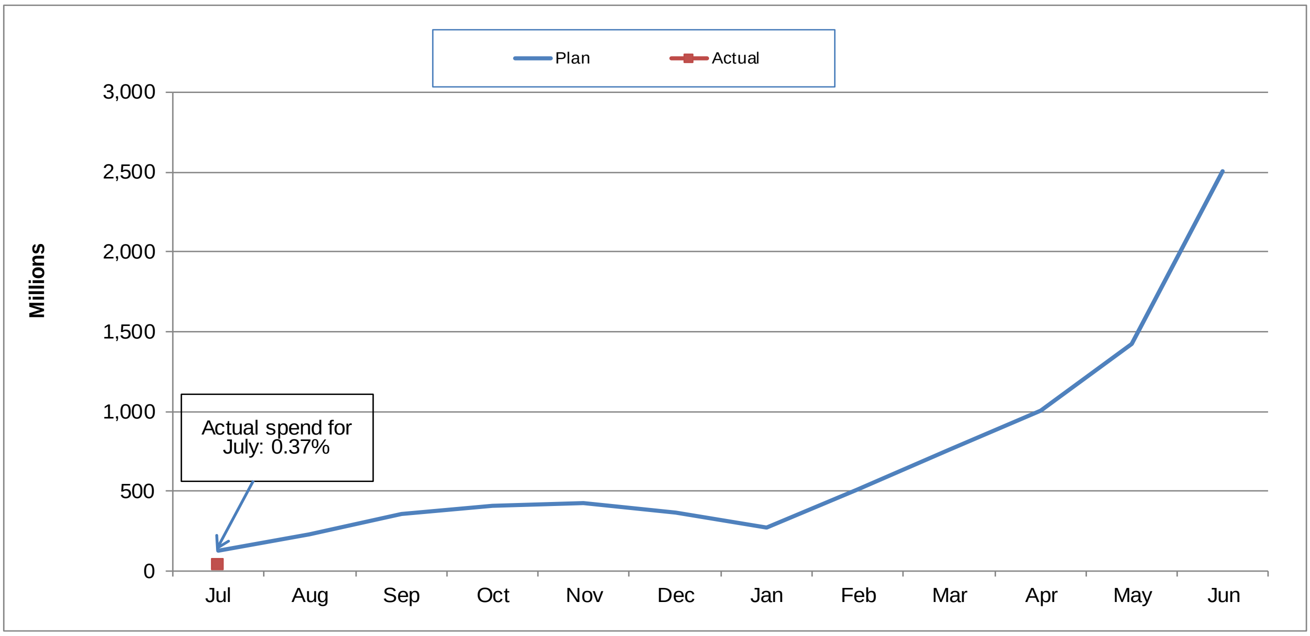
- **Solid Waste Management department (R21 million under)**
  The department's negative variance reflects mainly against the following projects:
  - Coastal Park Material recovery facility: Bulk earthworks construction in progress. July 2019 invoice submitted too late for processing;
  - Scottsdene Depot Upgrade: Construction commenced in May 2019. Project progress is one month behind the required timeline, due to rain as well as additional unforeseen work;
  - Woodstock Drop-off Upgrade: Construction commenced mid-June 2019 and was progressing satisfactorily, however construction is currently delayed, due to adverse weather conditions;
  - Houtbay Drop-off Upgrade: Project delayed due to community unrest; and
  - Coastal Park material recovery facility, where delays were experienced due to local content procurement issue requiring clarification.

  92% 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 48.

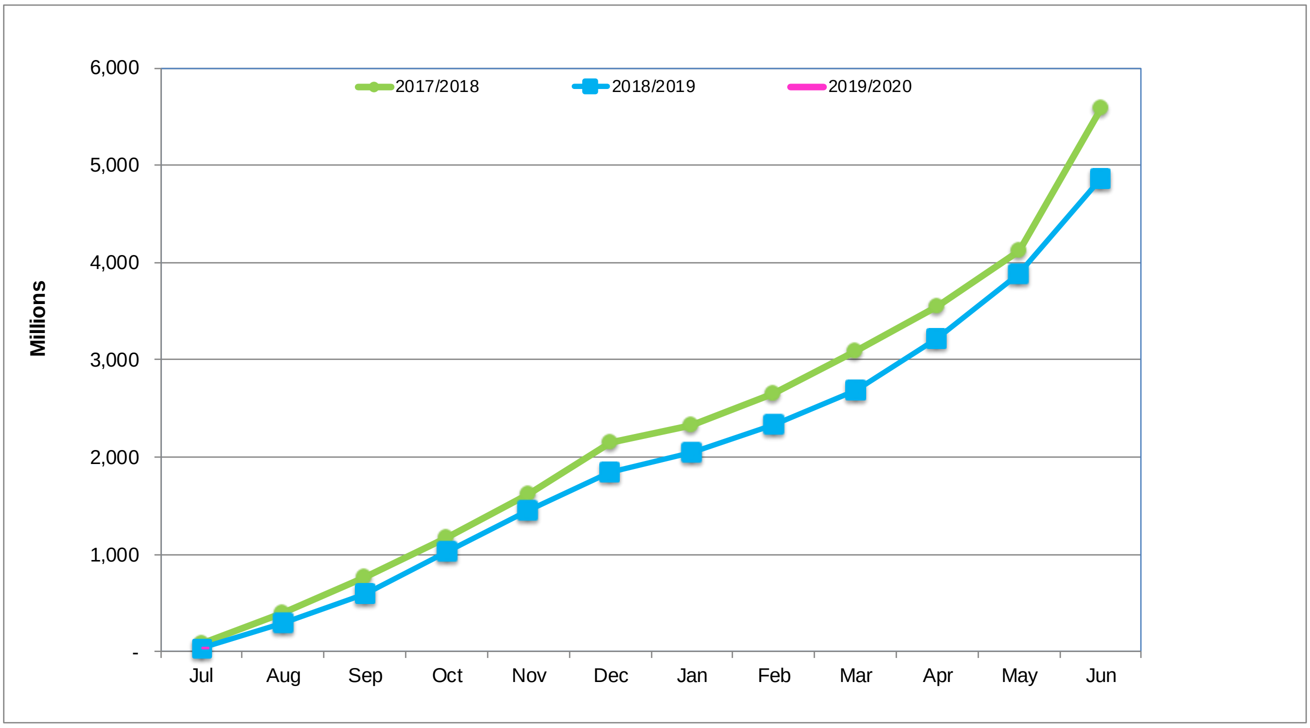
Monthly capital expenditure

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 - July 2019
IRT Phase 2 A	359 850 000	8 400 000	- 5 906 588.93	-14 306 588.93	This budget provides for the overall project management fees for the IRT Phase 2A project, as well as for the ongoing solar voltaic bio-diversity offset project that commenced in 2018/19. These two ongoing projects account for R15.9 million of the budget allocation. The balance of the budget is unallocated and there is little possibility of spending it in the current financial year. This is going to be addressed in the funding application to National Treasury with the request for this portion of the budget to be re-phased to the outer financial years, which is when it will be required.
System Equipment Replacement: East	182 000 000	9 090 000	13 397 748.26	4 307 748.26	The programme is ahead of schedule as a result of: 1. Good contractor performance; and 2. Medium voltage equipment delivered earlier than anticipated.
Plant & Vehicles: Replacement	140 000 000	-	-	0.00	The project is on schedule and in the execution phase. Orders for long lead time vehicles will be placed in August 2019. Procurement of vehicles will be done via tender numbers 093G/2016/17, 193G/2016/17, 199G/2016/17, 185G/2016/17, 225G/2016/17 and 092G/2016/17.
Upgrading Solid Waste facilities	99 810 882	7 858 495	-	-7 858 495.00	1. Kuilsriver Depot: The project is currently delayed due to inclement weather. However, construction is underway and anticipated to be completed by April 2020. Construction tender 129Q/2018/19 will be utilised to for the implementation of the project. 2. Hanover Park Depot: Construction tender was advertised on 5 April 2019 and closed on 13 May 2019. The applications are currently in the bid evaluation process although there are minor delays with this process. Construction commencement is anticipated towards the end of September 2019.
Electrification	55 521 000	-	242 141.57	242 141.57	Ahead of schedule due to satisfactory contractor performance.
MV System Infrastructure	90 000 000	6 450 000	965 599.01	-5 484 400.99	Expenditure is delayed, due to outstanding wayleaves and final detailed electrical design of infrastructure to be installed. Awaiting contract manager's feedback to advise when the Switchgear contract will be awarded. Recent indications are that the contract will be awarded by end September 2019. A portion of the budget is at risk until all expired contracts have been replaced with new contracts.
MV Switchgear Refurbishment	50 000 000	4 850 000	-	-4 850 000.00	Expenditure is delayed, due to outstanding wayleaves and final detailed electrical design of infrastructure to be installed. Awaiting contract manager's feedback to advise when the Switchgear contract will be awarded. Recent indications are that the contract will be awarded by end September 2019. A portion of the budget is at risk until all expired contracts have been replaced with new contracts.

Table continues on next page.

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Status of project - July 2019
Non-Motorised Transport Programme	136 750 000	-	- 494 100.30	-494 100.30	This budget represents the top line of the Non-Motorised Transport (NMT) programme budget and is primarily allocated to fund the professional services that are necessary to implement the various NMT projects. The current professional services tender expired on 30 June 2019; approval to re-appoint the service providers is being sought to conclude the projects already in implementation stages. The negative expenditure is in respect of an accrual, where expenditure was incurred in the 2018/19 financial year, but invoices were not received in time to be processed.
Urbanisation: Backyards/Infrm Settl Upgr	87 595 899	-	-	0.00	Planning activities are underway and the budget will be spent on contractors and consultants.
Facilities Management Infrastructure	82 099 999	-	-	0.00	Some projects are still in the planning and design stage. However, quotes are being sourced for other projects; orders will be placed when the quotes are received.
Replace & Upgr Sewer City wide	77 100 000	-	-	0.00	Term tenders have been approved. Various contractors will be appointed after the assessment of the network has been concluded.
Upgrading of drop-off facilities	83 480 000	3 486 666	1 451 759.46	-2 034 906.54	1. Woodstock Drop-off: Construction tender 70Q/2018/19 commenced mid-June 2019 and is progressing satisfactorily. Anticipated completion period is 12 months. The project is currently delayed due to the inclement weather. 2. Kommetjie Drop-off: Construction (term tender 90Q/2018/19) is underway with completion anticipated by May 2020. The invoice for July 2019 was received late and is in the process of being verified for processing in August 2019. 3. Hout Bay Drop-off: Construction (term tender 90Q/2018/19) is underway with completion anticipated by May 2020. However, project is delayed due to community unrest.
Asset Management Programme	99 879 009	-	-	0.00	Projects are on track to be implemented as planned.
Public Transport Interchange Programme	51 895 650	-	- 707 031.34	-707 031.34	Conceptual layout for the bus facility at Chris Hani has been completed. The bus facility will be a future MyCiTi station and as a result this project will be implemented as part of the IRT Ph2A project. The statutory approval process will be completed under the current appointment.
Roads: Bulk: Housing Projects	63 510 000	-	-	0.00	Budget to be utilised for contractor and consultant fees. Planning to determine in which areas budget will be spent is in progress.
	1 659 492 439	**40 135 161**	**8 949 528**	**-31 185 633.27**	

Table continues on next page.

COMMITMENTS AGAINST CASH AND CASH EQUIVALENT

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 R'Thousands	Previous Month	Current Month
Closing Cash Balance	**14 203 031**	**14 371 165**
Unspent Conditional Grants	1 318 170	1 902 457
Housing Development	377 344	377 566
MTAB	18 124	18 124
Trust Funds	835 331	840 061
Financial commitments	-	-
Sinking Funds	-	-
Insurance reserves	511 175	511 175
CRR	3 800 793	3 794 395
TOTAL	**6 860 937**	**7 443 778**
TOTAL cash resources - committed working capital	**7 342 094**	**6 927 387**

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 33.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 53.

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 62.

GRANT UTILISATION

Description R thousands	Budget Year 2019/20					
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	7 376 568	34 651	84 237	(49 586)	-58.9%	7 376 568
Total capital expenditure of Transfers and Grants	2 211 385	(4 588)	14 933	(11 313)	-75.8%	1 879 510
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**9 587 954**	**30 063**	**99 170**	**(60 899)**	**-61.4%**	**9 256 078**

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 57.

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	194 612	721	792	9	(62)	(32)	–	640	196 680

The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days are due to, inter alia, debit balances to be deducted from the next payment run, amended invoices to be provided by suppliers, manual clearings to be processed, and legal-related matters.

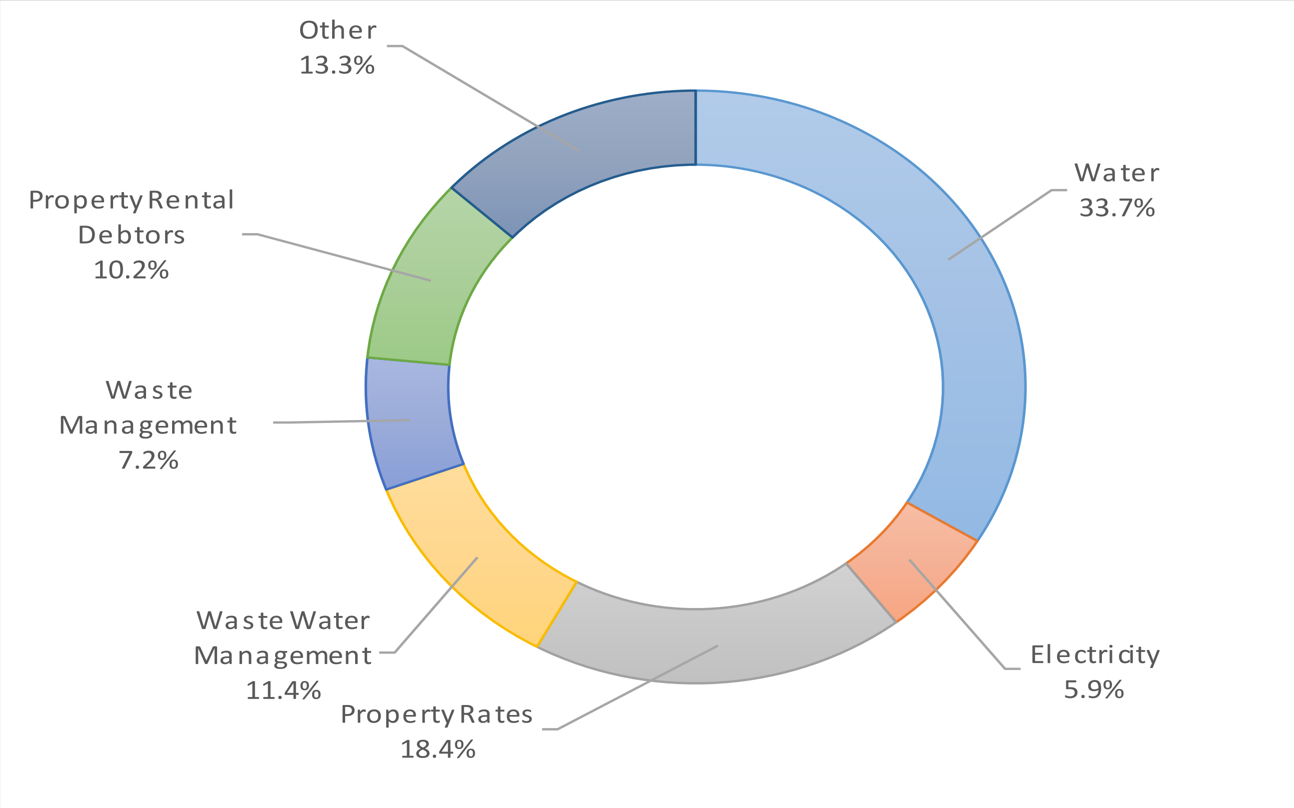
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

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	2 092 997	24.2%	299 193	3.5%	329 002	3.8%	5 935 986	68.6%	8 657 178
2018/19 - totals only	2 120 748	24.2%	468 451	5.4%	339 111	3.9%	5 820 579	66.5%	8 748 889
Movement	(27 751)		(169 259)		(10 109)		115 407		(91 712)
% Increase/(Decrease) year on year		-1.3%		-36.1%		-3.0%		2.0%	-1.05%

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	R 27 129 527.09	R 0.00	-R 1 555.63	R 0.00	R 0.00	R 979 750.69	R 26 151 332.03	R 0.00	R 0.00	The account is in arrears as a result of Property Rates billed from 2016 to February 2019. There is currently a valuation objection on the property, however, the entity has entered into an agreed payment arrangement with the City while the objection is being dealt with, which reflects the debtors commitment and willingness to make payment. An instalment plan is in place for current plus R1 million.
Chruch Methodist	R 25 065 219.69	R 0.00	R 0.00	R 0.00	R 0.00	R 117 767.82	R 145 126.13	R 9 772 451.88	R 15 029 873.86	The Church is in the process of transferring the land to the 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(GV18)) 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 are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the properties.
Moslem Cemetry Board Trustees	R 13 027 515.69	R 3 640.35	R 0.00	R 0.00	R 0.00	R 0.00	R 67 346.82	R 471 956.91	R 12 484 571.61	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 11 484 925.20	R 92 009.33	R 160 370.26	R 169 776.61	R 155 471.35	R 1 086 821.78	R 947 417.58	R 18.24	R 8 873 040.05	The 2018/19 PBO Rates Rebate Application is in process of being assessed with a due date of 21 days after the date on which the letter was sent i.e. 19 July 2019. The foundation is awaiting 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.
Zonnebloem College	R 11 139 750.62	R 179 179.18	R 124 579.14	R 189 966.43	R 166 911.38	R 162 158.71	R 0.00	R 787 876.13	R 9 529 079.65	The Trust has processed and submitted the required information to SARS to be registered as an NPO in order to apply for the Rates rebate. 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.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Cornucopia Trust	R 9 625 179.35	R 1 233 269.31	R 1 215 533.63	R 1 072 675.40	R 892.14	R 1 587 609.23	R 0.00	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.
Cornucopia Trust	R 8 140 703.15	R 1 539 835.36	R 1 372 828.29	R 0.00	R 1 301 974.27	R 1 259 382.74	R 0.00	R 2 666 682.49	R 0.00	An active instalment plan is being adhered to although there is a valuation objection, which is valid until 30 September 2019.
Church Methodist	R 8 013 102.53	R 54 197.83	R 40 588.99	R 45 664.24	R 35 263.55	R 42 627.62	R 45 673.36	R 5 270 201.68	R 2 478 885.26	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(GV18)) 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 on the best processes to effectively assist and resolve all issues relating to the properties.
Myriad Trust	R 6 722 414.30	R 941 332.89	R 22 458.32	R 886 475.86	R 940 688.08	R 856 156.28	R 883 837.49	R 2 675 965.38	-R 484 500.00	An instalment plan arrangement is being adhered to, which is valid up to 4 November 2019.
CP Saagmeule PTY LTD	R 6 322 629.71	R 44 353.50	R 44 362.62	R 44 353.41	R 44 353.41	R 44 362.53	R 44 353.32	R 334 184.00	R 5 722 306.92	The City's Legal department is in the process to warrant a Sale in Execution in an attempt to recover the debt outstanding.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security deposit	Sundries	TOTAL
Cape Peninsula University	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 27 131 082.72	R 0.00	-R 1 555.63	R 0.00	R 27 129 527.09
Chruch 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 1 225.40	R 4 331.25	R 249 589.86	R 48 540.88	R 12 581 583.58	R 0.00	R 0.00	R 135 105.87	R 13 027 515.69
Mitchells Plain Foundation	R 12 679.28	R 4 587 520.32	R 2 544 951.26	R 1 889 189.46	R 430 530.12	R 2 020 054.76	R 0.00	R 0.00	R 0.00	R 11 484 925.20
Zonnebloem College	R 31 214.44	R 0.00	R 702 358.23	R 618 457.87	R 62 552.84	R 9 701 811.52	R 0.00	R 0.00	R 23 355.72	R 11 139 750.62
Cornucopia Trust	R 0.00	R 0.00	R 600 517.38	R 476 089.59	R 0.00	R 7 109 941.92	R 1 439 387.46	-R 757.00	R 0.00	R 9 625 179.35
Cornucopia Trust	R 0.00	R 8 140 703.15	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 8 140 703.15
Church Methodist	R 817.35	R 0.00	R 7 948 651.83	R 63 633.35	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 8 013 102.53
Myriad Trust	R 9.36	R 7 206 904.94	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 484 500.00	R 0.00	R 6 722 414.30
CP Saagmeule PTY LTD	R 27.99	R 0.00	R 6 322 601.72	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 6 322 629.71

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Amakhaya Ngoku ("Homes Now")	R 13 807 919.73	R 146 956.96	R 0.00	R 159 023.37	R 171 923.10	R 155 760.80	R 176 994.99	R 3 517 447.25	R 9 479 813.26	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	R 5 591 428.51	R 73 295.46	R 18 136.06	R 192 740.51	R 98 246.68	R 100 492.88	R 123 429.22	R 680 847.83	R 4 304 239.87	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 for settlement will be arranged. Dunning lock is extended until 31 October 2019.
Sandpiper Mansions Body Corp	R 4 478 256.16	R 61 212.42	R 100 454.87	R 85 511.20	R 75 499.61	R 43 474.61	R 47 771.95	R 683 143.05	R 3 381 188.45	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.
The Friends of Bathandwa Trust	R 4 235 290.50	R 38 194.00	R 65 663.80	R 391 108.46	R 0.00	R 0.00	R 0.00	R 610 711.12	R 3 129 613.12	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	R 3 781 415.95	R 94 404.30	R 84 442.37	R 94 402.11	R 82 047.52	R 87 577.03	R 104 843.87	R 3 233 698.75	R 0.00	Investigations to ascertain the cause of the high electricity and water consumption/billing are ongoing and the property valuation is being investigated although current account payments are being maintained. An Interdict/Spoliation Applications lock has been inserted.
Park Road Place	R 3 455 551.55	R 37 005.01	R 41 530.27	R 47 026.88	R 24 526.28	R 72 986.07	R 43 183.03	R 3 189 294.01	R 0.00	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
Bangikhaya Lolo	R 2 960 373.97	R 14 409.44	R 37 476.83	R 36 603.42	R 35 931.17	R 38 040.00	R 34 347.53	R 1 663 593.44	R 1 099 972.14	This is an indigent property; a water demand management (WDM) device was installed and set to 350L per day. Awaiting debt write-off.
No-Rose Mnyaka	R 2 677 882.17	R 0.00	R 18 732.07	R 17 957.30	R 184 688.19	R 0.00	R 0.00	R 0.00	R 2 456 504.61	The property is indigent; a WDM device will be installed to effect a debt write-off.
First On Forest Body Corporate	R 2 470 355.49	R 55 328.25	R 67 644.31	R 87 158.55	R 70 421.70	R 89 215.43	R 152 783.11	R 1 947 804.14	R 0.00	A faulty water meter has been replaced; debtor to make payment arrangements.
Soemaiyah Jattiem	R 2 166 136.62	R 1 859.36	R 200.02	R 0.00	R 3 791.72	R 19 251.53	R 19 208.48	R 1 864 863.28	R 256 962.23	The debtor tempered with the water meter. It was replaced and rebilled from the time of tampering. There are currently payment arrangements initiated for a period of 3 months. Electricity piggy-backing payments are active.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	SECD	Sundries	TOTAL
Amakhaya Ngoku ("Homes Now")	R 452.10	R 0.00	R 6 424 093.16	R 6 478 486.03	R 907 096.62	R 0.00	-R 2 208.18	R 0.00	R 13 807 919.73
Ndabeni Communal Property	R 10 644.54	R 0.00	R 5 306.15	R 5 306.15	R 5 042.88	R 5 041 658.27	R 0.00	R 523 470.52	R 5 591 428.51
Sandpiper Mansions Body Corp	R 201.99	R 0.00	R 2 109 307.81	R 2 059 584.86	R 309 161.50	R 0.00	R 0.00	R 0.00	R 4 478 256.16
The Friends of Bathandwa Trust	R 109.33	R 0.00	R 3 936 118.38	R 270 958.45	R 8 777.74	R 19 326.60	R 0.00	R 0.00	R 4 235 290.50
Silvermist Mountain Lodge Body Corporate	R 18.24	R 3 411 248.64	R 343 674.75	R 0.00	R 11 674.32	R 14 800.00	R 0.00	R 0.00	R 3 781 415.95
Park Road Place	R 9.12	R 0.00	R 2 612 880.04	R 794 875.01	R 47 787.38	R 0.00	R 0.00	R 0.00	R 3 455 551.55
Bangikhaya Lolo	R 730.82	R 0.00	R 2 875 745.09	R 83 898.06	R 0.00	R 0.00	R 0.00	R 0.00	R 2 960 373.97
No-Rose Mnyaka	R 68.80	R 0.00	R 2 608 748.97	R 69 064.40	R 0.00	R 0.00	R 0.00	R 0.00	R 2 677 882.17
First On Forest Body Coporate	R 0.00	R 0.00	R 1 255 179.40	R 1 124 615.65	R 90 560.44	R 0.00	R 0.00	R 0.00	R 2 470 355.49
Soemaiyah Jattiem	R 4 714.96	R 1 706.82	R 1 934 649.81	R 60 789.73	R 12 770.75	R 151 504.55	R 0.00	R 0.00	R 2 166 136.62

COST CONTAINMENT

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 June 2019, and came into effect on 1 July 2019. In terms of the MCCR, municipalities are to implement cost containment measures to ensure that municipal resources are used effectively, efficiently and economically. The regulations require those municipalities that do not have such a policy in place to do so, as a minimal measure to ensure good governance. The cost containment regulations are also applicable to the City's entities and a similar policy must be submitted by the entities to their respective boards for approval.

Although the MCCR came into effective from 1 July 2019 the City has already implemented cost containment measures as set out in MFMA Circular 82 issued in 2016. National Treasury issued MFMA circular 97 Municipal Cost Containment Measures in July 2019 subsequent to the publishing of the MCCR to provide assist municipalities and municipal entities to implement cost containment measures.

The City's Cost Containment Policy is in the process of being drafted.

In-year monitoring and reporting on the cost containment measures will be established and will provide comprehensive details of how resources and public funds are prudently being utilised with the City.

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	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance							
Property rates	9 536 185	9 916 685	763 885	826 390	(62 505)	-7.6%	9 916 685
Service charges	18 907 828	19 690 195	1 726 494	1 660 520	65 974	4.0%	19 451 191
Investment revenue	1 122 065	912 495	108 539	76 041	32 498	42.7%	800 871
Transfers and subsidies	7 049 218	7 376 568	1 239 556	1 263 831	(24 274)	-1.9%	7 375 929
Other own revenue	3 897 087	3 026 006	199 841	249 148	(49 306)	-19.8%	2 978 839
Total Revenue (excluding capital transfers and contributions)	**40 512 383**	**40 921 950**	**4 038 317**	**4 075 930**	**(37 614)**	**-0.9%**	**40 523 515**
Employee costs	12 288 711	13 817 805	910 266	1 053 997	(143 731)	-13.6%	13 339 010
Remuneration of Councillors	161 297	179 818	13 368	14 985	(1 617)	-10.8%	179 818
Depreciation & asset impairment	2 832 012	3 015 086	243 244	245 486	(2 243)	-0.9%	2 942 692
Finance charges	755 724	790 756	63 410	65 635	(2 225)	-3.4%	790 756
Materials and bulk purchases	9 965 587	11 704 364	106 292	177 036	(70 744)	-40.0%	11 434 822
Transfers and subsidies	392 788	446 206	3 602	13 099	(9 497)	-72.5%	432 883
Other expenditure	9 474 665	11 825 581	415 747	583 956	(168 208)	-28.8%	11 538 324
Total Expenditure	**35 870 784**	**41 779 617**	**1 755 929**	**2 154 193**	**(398 264)**	**-18.5%**	**40 658 304**
Surplus/(Deficit)	**4 641 599**	**(857 667)**	**2 282 388**	**1 921 737**	**360 651**	**18.8%**	**(134 789)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 058 060	2 211 385	(4 588)	14 933	(19 520)	-130.7%	2 192 150
Contributions & Contributed assets	52 664	53 700	3 653	3 342	312	9.3%	53 700
Surplus/(Deficit) after capital transfers & contributions	**6 752 323**	**1 407 418**	**2 281 453**	**1 940 011**	**341 442**	**17.6%**	**2 111 061**
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**6 752 323**	**1 407 418**	**2 281 453**	**1 940 011**	**341 442**	**17.6%**	**2 111 061**
Capital expenditure & funds sources							
Capital expenditure	**5 316 290**	**8 388 432**	**31 156**	**128 116**	**(96 961)**	**-75.7%**	**7 478 338**
Capital transfers recognised	2 119 370	2 265 085	(934)	18 274	(19 209)	-105.1%	1 933 210
Borrowing	388 077	1 091 580	3 635	4 601	(966)	-21.0%	938 257
Internally generated funds	**2 808 842**	**5 031 767**	**28 455**	**105 241**	**(76 786)**	**-73.0%**	**4 606 871**
Total sources of capital funds	**5 316 290**	**8 388 432**	**31 156**	**128 116**	**(96 961)**	**-75.7%**	**7 478 338**
Financial position							
Total current assets	19 458 326	18 469 328	18 111 646				18 469 328
Total non current assets	52 505 382	58 066 233	52 550 120				58 066 233
Total current liabilities	9 136 802	12 857 487	5 569 926				12 857 487
Total non current liabilities	13 148 025	14 911 172	13 118 222				14 911 172
Community wealth/Equity	**49 678 882**	**48 766 902**	**51 973 618**				**48 766 902**
Cash flows							
Net cash from (used) operating	–	4 563 204	1 151 971	682 620	(469 351)	-68.8%	4 563 204
Net cash from (used) investing	–	(7 718 788)	(933 838)	(1 681 804)	(747 966)	44.5%	(7 718 788)
Net cash from (used) financing	–	748 685	(50 000)	(50 000)	–		748 685
Cash/cash equivalents at the month/year end	**–**	**4 985 877**	**7 560 909**	**6 343 591**	**(1 217 318)**	**-19.2%**	**4 985 877**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis							
Total By Income Source	2 092 997	299 193	201 797	157 437	1 153 339	4 142 546	8 657 178
Creditors Age Analysis							
Total Creditors	194 612	721	(62)	(32)	–	640	196 680

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

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional							
Governance and administration	**15 437 587**	**15 376 936**	**1 398 271**	**1 417 209**	**(18 938)**	**-1.3%**	**15 426 176**
Executive and council	1 085	299	20	25	(6)	-22.4%	299
Finance and administration	15 436 494	15 376 634	1 398 250	1 417 196	(18 945)	-1.3%	15 425 875
Internal audit	8	3	1	(12)	13	-111.4%	3
Community and public safety	**3 658 350**	**3 278 566**	**189 749**	**213 942**	**(24 193)**	**-11.3%**	**3 151 361**
Community and social services	133 503	125 649	6 828	6 621	208	3.1%	125 649
Sport and recreation	84 356	63 591	1 854	3 913	(2 058)	-52.6%	63 591
Public safety	1 731 924	1 238 308	89 207	102 545	(13 337)	-13.0%	1 241 648
Housing	1 311 409	1 374 066	75 706	70 160	5 545	7.9%	1 243 521
Health	397 158	476 952	16 153	30 703	(14 550)	-47.4%	476 952
Economic and environmental services	**1 811 128**	**2 297 417**	**39 459**	**105 406**	**(65 948)**	**-62.6%**	**2 197 327**
Planning and development	361 835	450 811	29 529	31 878	(2 348)	-7.4%	436 820
Road transport	1 426 446	1 831 775	17 032	73 395	(56 363)	-76.8%	1 747 072
Environmental protection	22 848	14 831	(7 102)	134	(7 236)	-5400.8%	13 436
Trading services	**21 713 306**	**22 228 113**	**2 409 519**	**2 357 255**	**52 264**	**2.2%**	**21 988 470**
Energy sources	13 552 457	14 080 480	1 397 127	1 287 973	109 155	8.5%	14 080 480
Water management	4 539 934	4 468 355	616 736	658 531	(41 796)	-6.3%	4 326 514
Waste water management	2 041 455	1 956 104	108 683	128 763	(20 080)	-15.6%	1 858 302
Waste management	1 579 460	1 723 174	286 973	281 988	4 985	1.8%	1 723 174
Other	**2 736**	**6 002**	**385**	**393**	**(8)**	**-2.0%**	**6 030**
Total Revenue - Functional	**42 623 107**	**43 187 035**	**4 037 382**	**4 094 204**	**(56 822)**	**-1.4%**	**42 769 365**
Expenditure - Functional							
Governance and administration	**7 939 721**	**8 994 792**	**551 396**	**639 034**	**(87 638)**	**-13.7%**	**8 903 701**
Executive and council	427 946	535 009	46 335	57 887	(11 552)	-20.0%	534 134
Finance and administration	7 468 909	8 413 698	501 107	577 613	(76 506)	-13.2%	8 323 924
Internal audit	42 866	46 085	3 955	3 534	421	11.9%	45 643
Community and public safety	**7 262 878**	**7 785 248**	**449 450**	**522 945**	**(73 495)**	**-14.1%**	**5 246 083**
Community and social services	906 335	971 924	55 718	69 191	(13 474)	-19.5%	971 926
Sport and recreation	1 188 044	1 114 871	64 946	72 298	(7 352)	-10.2%	1 114 134
Public safety	2 838 761	2 910 539	191 474	208 402	(16 928)	-8.1%	646 025
Housing	1 158 391	1 480 067	63 756	79 441	(15 685)	-19.7%	1 206 149
Health	1 171 349	1 307 848	73 556	93 613	(20 057)	-21.4%	1 307 848
Economic and environmental services	**4 411 983**	**5 277 186**	**207 054**	**268 628**	**(61 574)**	**-22.9%**	**7 238 234**
Planning and development	1 028 373	1 511 371	71 795	86 598	(14 803)	-17.1%	1 440 663
Road transport	3 236 161	3 607 973	127 225	173 176	(45 951)	-26.5%	5 650 724
Environmental protection	147 450	157 842	8 034	8 854	(820)	-9.3%	146 847
Trading services	**16 148 917**	**19 596 544**	**545 151**	**717 560**	**(172 409)**	**-24.0%**	**19 149 340**
Energy sources	10 031 332	11 596 405	173 039	188 878	(15 839)	-8.4%	11 596 405
Water management	2 649 818	3 747 227	203 628	273 869	(70 240)	-25.6%	3 484 923
Waste water management	1 603 252	2 049 818	83 186	103 205	(20 019)	-19.4%	1 864 919
Waste management	1 864 516	2 203 094	85 298	151 609	(66 311)	-43.7%	2 203 093
Other	**107 284**	**125 847**	**2 877**	**6 026**	**(3 149)**	**-52.3%**	**120 947**
Total Expenditure - Functional	**35 870 784**	**41 779 617**	**1 755 929**	**2 154 193**	**(398 265)**	**-18.5%**	**40 658 304**
Surplus/ (Deficit) for the year	**6 752 323**	**1 407 418**	**2 281 453**	**1 940 011**	**341 442**	**17.6%**	**2 111 061**

Note: As per GFS classification, Trading Services expenditure above excludes Street Lighting provisions (included with Community and public safety).

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The table below shows budgeted financial performance in relation to the revenue and expenditure by vote as well as the operating surplus or deficit.

Vote Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote							
Vote 1 - Community Services & Health	920 099	974 189	107 986	105 847	2 140	2.0%	974 190
Vote 2 - Corporate Services	69 717	71 523	3 034	5 266	(2 232)	-42.4%	71 523
Vote 3 - Economic Opportunities & Asset Managemnt	282 742	181 445	14 830	15 309	(479)	-3.1%	224 699
Vote 4 - Energy & Climate Change	13 351 154	13 874 705	1 311 335	1 202 188	109 147	9.1%	13 874 705
Vote 5 - Finance	15 954 119	16 196 525	1 983 052	2 012 198	(29 146)	-1.4%	16 219 214
Vote 6 - Human Settlements	1 185 790	1 249 070	23 627	18 081	5 546	30.7%	1 107 948
Vote 7 - Office of the City Manager	164	6	5	(12)	17	-145.2%	11
Vote 8 - Safety & Security	1 766 120	1 291 229	92 322	106 955	(14 633)	-13.7%	1 242 202
Vote 9 - Spatial Planning & Environment	152 894	166 410	4 563	11 848	(7 285)	-61.5%	149 393
Vote 10 - Transport	1 411 897	1 801 886	14 428	69 404	(54 975)	-79.2%	1 765 076
Vote 11 - Urban Management	231 778	301 769	17 856	20 425	(2 569)	-12.6%	301 769
Vote 12 - Water & Waste	7 296 631	7 078 278	464 344	526 696	(62 352)	-11.8%	6 838 635
Total Revenue by Vote	**42 623 107**	**43 187 035**	**4 037 382**	**4 094 204**	**(56 822)**	**-1.4%**	**42 769 365**
Expenditure by Vote							
Vote 1 - Community Services & Health	3 413 996	3 925 379	198 880	257 653	(58 773)	-22.8%	3 925 379
Vote 2 - Corporate Services	1 708 985	1 808 667	148 608	131 194	17 413	13.3%	1 808 678
Vote 3 - Economic Opportunities & Asset Managemnt	1 176 847	1 368 210	62 898	78 251	(15 354)	-19.6%	1 368 199
Vote 4 - Energy & Climate Change	10 327 347	12 060 720	195 767	219 901	(24 134)	-11.0%	12 060 720
Vote 5 - Finance	3 205 105	3 004 417	203 437	219 470	(16 033)	-7.3%	2 966 404
Vote 6 - Human Settlements	1 164 176	1 468 810	63 522	78 043	(14 521)	-18.6%	1 204 982
Vote 7 - Office of the City Manager	176 967	237 561	27 425	35 893	(8 468)	-23.6%	237 561
Vote 8 - Safety & Security	3 282 640	3 598 555	221 602	253 584	(31 982)	-12.6%	3 570 108
Vote 9 - Spatial Planning & Environment	575 345	711 474	45 142	50 851	(5 709)	-11.2%	629 778
Vote 10 - Transport	3 322 073	3 679 302	122 696	172 630	(49 933)	-28.9%	3 445 389
Vote 11 - Urban Management	748 353	1 142 379	56 721	69 219	(12 498)	-18.1%	1 142 379
Vote 12 - Water & Waste	6 768 951	8 774 142	409 231	587 504	(178 274)	-30.3%	8 298 728
Total Expenditure by Vote	**35 870 784**	**41 779 617**	**1 755 929**	**2 154 193**	**(398 264)**	**-18.5%**	**40 658 304**
Surplus/ (Deficit) for the year	**6 752 323**	**1 407 419**	**2 281 453**	**1 940 011**	**341 442**	**17.6%**	**2 111 061**

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	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source							
Property rates	9 536 185	9 916 685	763 885	826 390	(62 505)	-7.6%	9 916 685
Service charges - electricity revenue	13 042 932	13 623 146	1 304 168	1 189 162	115 006	9.7%	13 623 146
Service charges - water revenue	3 123 527	3 212 017	208 179	246 214	(38 035)	-15.4%	3 051 443
Service charges - sanitation revenue	1 602 463	1 568 599	103 845	117 942	(14 096)	-12.0%	1 490 169
Service charges - refuse revenue	1 138 907	1 286 433	110 301	107 203	3 098	2.9%	1 286 433
Rental of facilities and equipment	395 688	311 781	25 827	26 277	(450)	-1.7%	355 353
Interest earned - external investments	1 122 065	912 495	108 539	76 041	32 498	42.7%	800 871
Interest earned - outstanding debtors	358 499	380 814	26 820	30 595	(3 775)	-12.3%	381 098
Dividends received	–	–	–	–	–		–
Fines, penalties and forfeits	1 820 270	1 185 453	81 139	98 677	(17 538)	-17.8%	1 138 128
Licences and permits	64 881	82 218	4 227	6 879	(2 652)	-38.5%	81 783
Agency services	230 144	217 672	15 114	18 139	(3 025)	-16.7%	227 672
Transfers and subsidies	7 049 218	7 376 568	1 239 556	1 263 831	(24 274)	-1.9%	7 375 929
Other revenue	904 341	804 335	46 714	65 145	(18 431)	-28.3%	751 073
Gains on disposal of PPE	123 262	43 732	–	3 436	(3 436)	-100.0%	43 732
Total Revenue (excluding capital transfers and contributions)	**40 512 383**	**40 921 950**	**4 038 317**	**4 075 930**	**(37 614)**	**-0.9%**	**40 523 515**
Expenditure By Type							
Employee related costs	12 288 711	13 817 805	910 266	1 053 997	(143 731)	-13.6%	13 339 010
Remuneration of councillors	161 297	179 818	13 368	14 985	(1 617)	-10.8%	179 818
Debt impairment	1 581 306	2 341 628	189 583	189 075	508	0.3%	2 319 877
Depreciation & asset impairment	2 832 012	3 015 086	243 244	245 486	(2 243)	-0.9%	2 942 692
Finance charges	755 724	790 756	63 410	65 635	(2 225)	-3.4%	790 756
Bulk purchases	8 632 303	10 092 601	56 649	91 969	(35 320)	-38.4%	9 969 181
Other materials	1 333 284	1 611 763	49 643	85 067	(35 424)	-41.6%	1 465 641
Contracted services	5 996 108	7 156 498	91 749	243 322	(151 574)	-62.3%	6 967 766
Transfers and subsidies	392 788	446 206	3 602	13 099	(9 497)	-72.5%	432 883
Other expenditure	1 873 155	2 326 698	134 416	151 549	(17 134)	-11.3%	2 249 925
Loss on disposal of PPE	24 097	756	–	9	(9)	-100.0%	756
Total Expenditure	**35 870 784**	**41 779 617**	**1 755 929**	**2 154 193**	**(398 264)**	**-18.5%**	**40 658 304**
Surplus/(Deficit)	**4 641 599**	**(857 667)**	**2 282 388**	**1 921 737**	**360 651**	**18.8%**	**(134 789)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 058 060	2 211 385	(4 588)	14 933	(19 520)	-130.7%	2 192 150
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	3 653	3 342	312	9.3%	53 700
Transfers and subsidies - capital (in-kind - all)	2 860	–	–	–	–	100.0%	–
Surplus/(Deficit) after capital transfers & contributions	**6 752 323**	**1 407 418**	**2 281 453**	**1 940 011**			**2 111 061**
Taxation	–	–	–	–			–
Surplus/(Deficit) after taxation	**6 752 323**	**1 407 418**	**2 281 453**	**1 940 011**			**2 111 061**
Attributable to minorities	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**6 752 323**	**1 407 418**	**2 281 453**	**1 940 011**			**2 111 061**
Share of surplus/ (deficit) of associate	–	–	–	–			–
Surplus/ (Deficit) for the year	**6 752 323**	**1 407 418**	**2 281 453**	**1 940 011**			**2 111 061**

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	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation							
Vote 1 - Community Services & Health	294 231	354 281	1 651	4 369	(2 718)	-62.2%	356 941
Vote 2 - Corporate Services	252 050	149 863	277	13 769	(13 492)	-98.0%	143 863
Vote 3 - Economic Opportunities & Asset Managemnt	272 714	389 498	4 095	7 228	(3 133)	-43.3%	387 998
Vote 4 - Energy & Climate Change	749 456	834 094	37 626	33 859	3 767	11.1%	866 679
Vote 5 - Finance	26 225	116 957	656	–	656	100.0%	107 818
Vote 6 - Human Settlements	670 112	869 063	1 457	453	1 005	222.0%	837 153
Vote 7 - Office of the City Manager	2 500	973	–	–	–		1 065
Vote 8 - Safety & Security	206 866	535 237	2 582	–	2 582	100.0%	527 033
Vote 9 - Spatial Planning & Environment	57 070	92 847	930	–	930	100.0%	108 341
Vote 10 - Transport	973 584	1 326 126	(27 031)	8 400	(35 431)	-421.8%	1 006 976
Vote 11 - Urban Management	22 429	122 981	5	259	(253)	-97.9%	107 022
Vote 12 - Water & Waste	1 789 054	3 596 511	8 907	59 781	(50 874)	-85.1%	3 027 449
Total Capital Expenditure	**5 316 290**	**8 388 432**	**31 156**	**128 116**	**(96 961)**	**-75.7%**	**7 478 338**
Capital Expenditure - Functional Classification							
Governance and administration	**953 790**	**1 120 012**	**6 069**	**25 165**	**(19 096)**	**-75.9%**	**1 062 477**
Executive and council	3 413	24 280	–	342	(342)	-100.0%	6 226
Finance and administration	950 102	1 095 600	6 069	24 823	(18 754)	-75.6%	1 056 119
Internal audit	275	131	–	–	–		131
Community and public safety	**988 852**	**1 547 286**	**5 653**	**822**	**4 831**	**587.9%**	**1 515 930**
Community and social services	83 095	105 089	1 524	228	1 296	569.5%	105 089
Sport and recreation	88 538	141 792	98	–	98	100.0%	141 848
Public safety	87 618	349 905	2 548	–	2 548	100.0%	349 941
Housing	670 112	869 063	1 457	453	1 005	222.0%	837 153
Health	59 489	81 436	25	142	(116)	-82.1%	81 897
Economic and environmental services	**1 066 375**	**1 534 310**	**(26 095)**	**8 490**	**(34 585)**	**-407.4%**	**1 224 664**
Planning and development	51 066	151 588	260	90	170	189.2%	166 831
Road transport	988 308	1 345 610	(27 031)	8 400	(35 431)	-421.8%	1 018 171
Environmental protection	27 000	37 112	675	–	675	100.0%	39 662
Trading services	**2 292 473**	**4 176 629**	**45 529**	**93 640**	**(48 110)**	**-51.4%**	**3 665 007**
Energy sources	736 092	805 190	36 652	33 859	2 793	8.2%	833 834
Water management	921 660	1 517 922	5 593	24 185	(18 592)	-76.9%	1 186 994
Waste water management	533 320	1 381 056	1 496	12 451	(10 955)	-88.0%	1 211 718
Waste management	101 400	472 461	1 788	23 145	(21 357)	-92.3%	432 461
Other	**14 800**	**10 195**	**–**	**–**	–		**10 261**
Total Capital Expenditure - Functional Classification	**5 316 290**	**8 388 432**	**31 156**	**128 116**	**(96 961)**	**-75.7%**	**7 478 338**
Funded by:							
National Government	2 047 136	2 189 348	(4 588)	14 850	(19 438)	-130.9%	1 864 471
Provincial Government	22 430	22 038	–	83	(83)	-100.0%	15 039
District Municipality	–	–	–	–	–		–
Other transfers and grants	49 804	53 700	3 653	3 342	312	9.3%	53 700
Transfers recognised - capital	**2 119 370**	**2 265 085**	**(934)**	**18 274**	**(19 209)**	**-105.1%**	**1 933 210**
Public contributions & donations	–	–	–	–	–	0.0%	–
Borrowing	388 077	1 091 580	3 635	4 601	(966)	-21.0%	938 257
Internally generated funds	2 808 842	5 031 767	28 455	105 241	(76 786)	-73.0%	4 606 871
Total Capital Funding	**5 316 290**	**8 388 432**	**31 156**	**128 116**	**(96 961)**	**-75.7%**	**7 478 338**

Table C6: Monthly Budget Statement - Financial Position

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

Description R thousands	2018/19	Budget Year 2019/20		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
ASSETS				
Current assets				
Cash	302 472	146 904	109 057	146 904
Call investment deposits	10 649 133	6 199 428	10 649 133	6 199 428
Consumer debtors	6 158 122	9 710 204	4 746 810	9 710 204
Other debtors	1 898 484	1 826 248	2 146 752	1 826 248
Current portion of long-term receivables	14 121	15 755	14 121	15 755
Inventory	435 993	570 789	445 773	570 789
Total current assets	**19 458 326**	**18 469 328**	**18 111 646**	**18 469 328**
Non current assets				
Long-term receivables	18 511	23 333	17 680	23 333
Investments	5 497 220	5 171 322	5 754 624	5 171 322
Investment property	582 962	581 285	582 962	581 285
Investments in Associate	–	–	–	–
Property, plant and equipment	45 699 029	51 856 546	45 487 195	51 856 546
Biological	–	–	–	–
Intangible	697 380	424 856	697 380	424 856
Other non-current assets	10 280	8 891	10 280	8 891
Total non current assets	**52 505 382**	**58 066 233**	**52 550 120**	**58 066 233**
TOTAL ASSETS	**71 963 708**	**76 535 561**	**70 661 766**	**76 535 561**
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Borrowing	427 597	489 858	427 597	489 858
Consumer deposits	410 962	461 809	413 711	461 809
Trade and other payables	7 150 269	10 762 203	3 580 644	10 762 203
Provisions	1 147 974	1 143 617	1 147 974	1 143 617
Total current liabilities	**9 136 802**	**12 857 487**	**5 569 926**	**12 857 487**
Non current liabilities				
Borrowing	6 270 937	7 838 577	6 241 134	7 838 577
Provisions	6 877 088	7 072 595	6 877 088	7 072 595
Total non current liabilities	**13 148 025**	**14 911 172**	**13 118 222**	**14 911 172**
TOTAL LIABILITIES	**22 284 826**	**27 768 659**	**18 688 148**	**27 768 659**
NET ASSETS	**49 678 882**	**48 766 902**	**51 973 618**	**48 766 902**
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	46 592 885	43 002 095	48 892 541	43 002 095
Reserves	3 085 997	5 764 808	3 081 077	5 764 808
TOTAL COMMUNITY WEALTH/EQUITY	**49 678 882**	**48 766 902**	**51 973 618**	**48 766 902**

The figures in the '2018/19 Audited Outcome' column have been populated with preaudited 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	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	–	9 714 194	787 067	767 798	19 269	2.5%	9 714 194
Service charges	–	18 787 179	1 641 002	1 569 927	71 075	4.5%	18 787 179
Other revenue	–	1 746 152	157 515	48 447	109 068	225.1%	1 746 152
Government - operating	–	7 376 568	1 211 303	893 031	318 272	35.6%	7 376 568
Government - capital	–	2 211 385	618 934	480 670	138 264	28.8%	2 211 385
Interest	–	912 495	109 378	69 713	39 666	56.9%	912 495
Dividends	–	–	–	–	–	-	–
Payments							
Suppliers and employees	–	(35 467 695)	(3 329 970)	(3 103 744)	226 226	-7.3%	(35 467 695)
Finance charges	–	(717 075)	(43 259)	(43 223)	36	-0.1%	(717 075)
Transfers and Grants	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**–**	**4 563 204**	**1 151 971**	**682 620**	**(469 351)**	**-68.8%**	**4 563 204**
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	–	97 432	–	–	–		97 432
Decrease (Increase) in non-current debtors	–	–	–	–	–		–
Decrease (increase) other non-current receivables	–	1 228	–	–	–		1 228
Decrease (increase) in non-current investments	–	(267 859)	–	–	–		(267 859)
Payments							
Capital assets	–	(7 549 589)	(933 838)	(1 681 804)	(747 966)	44.5%	(7 549 589)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**	**(7 718 788)**	**(933 838)**	**(1 681 804)**	**(747 966)**	**44.5%**	**(7 718 788)**
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	–	–	–	–	–		–
Borrowing long term/refinancing	–	1 091 580	–	–	–		1 091 580
Increase (decrease) in consumer deposits	–	41 983	–	–	–		41 983
Payments							
Repayment of borrowing	–	(384 878)	(50 000)	(50 000)	–		(384 878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**748 685**	**(50 000)**	**(50 000)**	**–**		**748 685**
NET INCREASE/ (DECREASE) IN CASH HELD	**–**	**(2 406 899)**	**168 133**	**(1 049 184)**			**(2 406 899)**
Cash/cash equivalents at beginning:	–	7 392 776	7 392 776	7 392 776			7 392 776
Cash/cash equivalents at month/year end:	–	4 985 877	7 560 909	6 343 591			4 985 877

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	(62 505)	-7.6%	The under-recovery is largely due to: 1. The outcome of GV2018 objections, which had a negative impact on the revenue stream as well as lower than planned exempted properties processed to date. 2. Income Forgone, due to billing reversals/FICA configuration discrepancies. 3. 2019/20 Additional Rates for CID: Commercial that is still being billed at 2018/19 rate. This is an annual trend that will automatically correct from period 2/3 when Additional Rates are levied at the 2019/20 rate.	Progress is monitored and will be reviewed in mid-year review and performance assessment process for possible adjustments in the January 2020 adjustments budget.
Service charges - electricity revenue	115 006	9.7%	The over-recovery is due to periodic changes in consumption as a consequence of changing weather conditions and consumer demand. The winter months impact customers that have moved to alternate energy sources and who now have to rely on the grid for heating water. The winter months have an added complexity of high time-of-use tariffs. The department has budgeted for commercial customers migrating to the new Large User time-of use tariffs, however, many still have to take up the option of this beneficial time-off-use tariffs and it is expected that once the winter months have passed a large number of customers will migrate to the new tariffs.	Actual revenue is dependant on consumer demand. No immediate corrective action is required. Period budget provisions to be reviewed in line with actual trends. Any amendments, if needed, will be catered for in the January 2020 adjustments budget, and will assist in reducing the budget requirement for the Capital Replacement Reserve and in lowering tariff increases.
Service charges - water revenue	(38 035)	-15.4%	The City lowered the water tariff to the 2018/19 level 3 tariff during the 2018/19 financial year. The 2018/19 level 3 tariffs are noticeably less than the level 6 tariffs but there was allowance for additional (although limited) means of consumption. The 2018/19 level 3 tariff has been converted to the 2019/20 level 1 tariff for the 2019/20 financial year. The 2019/20 level 1 tariff assumed a certain consumption level to achieve the estimated revenue target in order to sustain the cost of water and sanitation services. However, based on the analysis of the financial information at this early stage, the consumption level has not reached the estimated level required to achieve the revenue target for this period.	The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates.
Service charges - sanitation revenue	(14 096)	-12.0%	The City lowered the water tariff to the 2018/19 level 3 tariff during the 2018/19 financial year. The 2018/19 level 3 tariffs are noticeably less than the level 6 tariffs but there was allowance for additional (although limited) means of consumption. The 2018/19 level 3 tariff has been converted to the 2019/20 level 1 tariff for the 2019/20 financial year. The 2019/20 level 1 tariff assumed a certain consumption level to achieve the estimated revenue target in order to sustain the cost of water and sanitation services. However, based on the analysis of the financial information at this early stage, the consumption level has not reached the estimated level required to achieve the revenue target for this period.	The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates.

Table continues on next page

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Service charges - refuse revenue	3 098	2.9%	Immaterial variance.	-
Rental of facilities and equipment	(450)	-1.7%	Immaterial variance.	-
Interest earned - external investments	32 498	42.7%	The over-recovery is mainly due to the favourable investment and cash balances at 31 July 2019.	No action required.
Interest earned - outstanding debtors	(3 775)	-12.3%	The under-recovery is due to fewer outstanding consumer debtor accounts for water and property rates resulting in lower than planned interest for the period.	No immediate corrective action required. Trends and performance will be monitored to identify possible issues.
Dividends received	–	-	-	-
Fines, penalties and forfeits	(17 538)	-17.8%	The under-recovery is mainly on: 1. Traffic fines, due to the reduction and withdrawal of fines by courts as well as the payment ratio of fines by the public; and 2. Traffic fines accruals, due to fewer fines issued for July 2019.	No immediate corrective action required. Trends and performance will be monitored to identify possible issues.
Licences and permits	(2 652)	-38.5%	Immaterial variance.	-
Agency services	(3 025)	-16.7%	Immaterial variance.	-
Transfers and subsidies	(24 274)	-1.9%	The variance is a combination of over-/under-recovery and is mainly within the following directorates: 1. Transport (under), due to lower than planned spending on the consultants for the integrated Public Transport Network (PTN) project and a slow start on the Public Transport Marketing and Communication initiatives. 2. Human Settlements (over), due to ongoing projects from 2018/19 on which spending is higher than anticipated due to progress being ahead of the original construction schedule.	Periodic budget provisions will be reviewed and adjusted where so required. Project managers to ensure that projects are managed and monitored to prevent them from falling behind schedule.
Other revenue	(18 431)	-28.3%	The variance is a combination of over-/under-recovery on various revenue elements within this category. 1. Collection Charges Recovered (over), due to recovery of outstanding debt through the pre-payment meter system. 2 Skills Development Levy (under), where no actual revenue was received in the period. The payment of this levy is unpredictable in nature. 3. Busfares-Transit Products (under), due to the N2 express shutdown and also a decrease in ridership during the June/July school holidays. 4. By-product Sales(over), due to higher than planned revenue received for the sale of by-products (timber) at Steenbras- and Wemmershoek dam. 5. Development Levies/BICL (under), where there were no actual transactions for the month under review. 6. Hire of Municipal Staff (over), due to higher than anticipated Law Enforcement staff being hired for externally-funded events.	Trends and performance will be monitored to identify possible issues. Period budget provisions will be reviewed to ensure alignment with actual trends.
Gains on disposal of PPE	(3 436)	-100.0%	No transactions processed for July 2019.	Periodic budget provisions to be reviewed.

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	2 140	2.0%	The variance is a combination of over-/under-recovery mainly on: 1. Rental of Facilities and Equipment (over), due to a higher than planned demand for facilities. 2. Fines, penalties and Forfeits (under), due to lower than planned revenue from overdue book fines that cannot be accurately determined as it is based on consumer behaviour. 3. Transfers and Subsidies (over), due to earlier than anticipated payments received from the Provincial Health department. 4. Other revenue (under), combination of over/under, mainly on a) Camp/Resort fees and Admission fees (under), due to lower than expected demand for facilities during winter; and b) Burial fees (over), due to higher than expected demand for the month. 5. Recoveries of Operational Expenditure (over), due to more than planned expenditure recovered from staff.	Revenue trends will be analysed and used to align actual expenditure with period budget. Alignment of the budget base to actual revenue trends will be done in the January 2020 adjustments budget. The unconditional Provincial Health grant budget will be reviewed and aligned to payments received/anticipated to be received.
Vote 2 - Corporate Services	(2 232)	-42.4%	The under-recovery is predominantly on Skills Development Levy, due to the unpredictable nature of this revenue item.	None required at this stage.
Vote 3 - Economic Opportunities & Asset Managemnt	(479)	-3.1%	The slight under-recovery is a combination of over-/under-recovery on: 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 concluded, increased tariffs and more effective systems introduced to collect arrears; and 2. Gains on disposal of PPE (under), due to income on land sales only recognised after completion of the conveyancing process.	None required at this stage.
Vote 4 - Energy & Climate Change	109 147	9.1%	The variance is a combination of over-/under-recovery. 1. Electricity sales (over): The over-recovery is due to periodic changes in consumption as a consequence of changing weather conditions and consumer demand. The winter months impact customers that have moved to alternate energy sources and who now have to rely on the grid for heating water. The winter months have an added complexity of high time-of-use tariffs. The department has budgeted for commercial customers migrating to the new Large User time-of use tariffs, however, many still have to take up the option of this beneficial time-off-use tariffs and it is expected that once the winter months have passed a large number of customers will migrate to the new tariffs. 2. Development Contribution/Levy & BICL (under), where period 1 posting have not yet been processed.	Actual revenue is dependant on consumer demand. No immediate corrective action is required. Period budget provisions to be reviewed in line with actual trends. Any amendments, if needed, will be catered for in the January 2020 adjustments budget, and will assist in reducing the budget requirement for the Capital Replacement Reserve and in lowering tariff increases.

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	(29 146)	-1.4%	The variance is a combination of over-/under-recovery. 1. Property rates (under), due to resolution of GV2018 objections during July 2019 impacting negatively on the revenue stream. 2. Income Forgone (under), due to billing reversals / FICA configuration discrepancies. 3. Interest earned - external investments (over), mainly due to the favourable investment and cash balances at 31 July 2019. 4. Interest earned - Outstanding debtors (under), mainly due to lower than planned outstanding Property Rates debtor balances. 5. Fines, penalties and forfeits (over), due to credits on consumer accounts that have not yet been claimed and is being recognised as revenue. 6. Agency Income - Provincial (under), due to less than anticipated licence renewals. 7. Service Charges-Revenue (over), due to the indigent provision for consumers who qualify for assistance relating to refuse charges being lower than planned.	Progress is being monitored and will be reviewed in the mid- year review and performance assessment process. The FICA issue was logged with ERP and will be followed up and corrected in August 2019. Period budget will be adjusted, where needed.
Vote 6 - Human Settlements	5 546	30.7%	The variance is a combination of over/under-recovery. 1. Rental of facilities and equipment (under), due to the erroneous reversal of prior years billing. 2. Indigent Relief (under), due to lower than anticipated indigent relief applications received to date. 3. Grants and subsidies (over), due to higher than anticipated spending as a result of progress being ahead of the original construction schedule on ongoing projects from the 2018/19 financial year.	A corrective journal of approximately R8 million will be processed in respect of rental of facilities and equipment. Periodic budget provisions will be reviewed and adjusted where required. Project managers to ensure that grant-funded projects are managed and monitored.
Vote 7 - Office of the City Manager	17	-145.2%	The under-recovery reflects against: 1. Commission, due to this revenue category being demand driven making accurate period planning impossible; and 2. Recoveries Staff, due to lower than planned recoveries of expenditure from staff members. Recoveries are done as and when required and difficult to plan accurately. In addition, the period budget provisions are incorrect and needs to be reviewed.	Period budget provision will be revised and adjusted in August 2019.

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	(14 633)	-13.7%	The variance is a combination of over-/under-recovery. 1. Fines, penalties and forfeits (under), mainly on: a) Traffic fines, due to the reduction and withdrawal of fines by courts, which is influenced by the ability of the public to pay, the number of fines processed per day, court decisions on fine reduction as well as incorrect information on the Natis system making it difficult to trace and serve summons on offenders. b) Traffic fines accruals, due to fewer than planned fines issued for the month as a result of greater adherence by motorists to speed limits, and the impact of service delivery protests where resources are redirected from the function enforcing traffic violations. 2. Other Revenue - Hire of municipal staff (over), due to higher than planned demand for law enforcement staff for externally-funded events. 3. Driver's- and Learner licence application fees (under), due to fewer than planned applications for the month. Capacity constraints stemming from dismissals and resignations have also had a huge impact on this variance.	The following actions have been instituted to remedy the under-recovery Fine income: a) Introduction of convenience payment options; b) An admin mark forcing motorists to pay outstanding fines before renewing of licences; c) sms campaign; d) Minimisation of officer errors (contact sessions with officers on a monthly basis); e) A 6-day work contract for all newly appointed licensing employees is currently being introduced; f) Serving of additional summons; and g) Increase the number of ANPRS roadblocks and increase of joint operations targeting outstanding warrants. Drivers and Learner application fees: a) Introduction of a 6-day working week for newly appointed staff; b) Weekly activity report to monitor performance; and c) Signed letters by current staff members to work on Saturdays.
Vote 9 - Spatial Planning & Environment	(7 285)	-61.5%	The variance is a combination of over-/under-recovery. 1. Building Levies, Application Fees and Rezoning Fees (under), due to demand being less than planned, which fluctuations depending on the construction industry trends. 2. Service Charges (under), due to a billing reversal in 2019/20 for 2018/19 grant funding from the Department of Environmental Affairs (DEA), which didn't materialise. 3. Transfers and Subsidies (under), due to a grant-funded position that will not be filled in this directorate as the position now falls within the Transport directorate. 4. Signage Fees (over), due to higher than planned signage application renewals processed during the month.	Actual revenue trends will be monitored and period budget provisions will be reviewed, where needed. The billing reversal done in 2019/20 will be cancelled and processed to reflect in 2018/19. The grant provision will be adjusted in the January 2019 adjustments budget with funding appropriated to the Transport directorate.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 10 - Transport	(54 975)	-79.2%	The under recovery is mainly on : 1. Licences and permits: Road and transport (under), due to less than planned wayleave permit applications received, where the trenchless methodology has not been applied by contractors. 2. Transfers and Subsidies, due to slower than planned spending on the consultants for the integrated Public Transport Network (PTN) project as well as a slow start on the Public Transport Marketing and Communication initiatives. 3. Other Revenue (under), mainly on: a) Development Contribution Levies, due to unprocessed actuals for the month; and b) Busfares - Transit Products, due to the N2 express shutdown as well as a decrease in ridership during the June/July school holidays.	The period budget provisions will be reviewed and adjusted where required.
Vote 11 - Urban Management	(2 569)	-12.6%	The variance is a combination of over-/under recovery. 1. CID: Commercial (under), due to current year Additional Rates still being billed at 2018/19 rate. This is an annual trend that will automatically correct from period 2 or 3 when Additional Rates are levied at the 2019/20 rate. 2. Interest Earned on Arrears (under), due to billing reversals of prior years' interest. 3. Other revenue - Informal Trading Levy (under), where income received from informal trading permits is slightly lower than planned to date.	Periodic budget provisions will be reviewed and adjusted in line with actual trends where necessary.
Vote 12 - Water & Waste	(62 352)	-11.8%	The variance is a combination of over-/under-recovery. 1. Service Charges - Water Revenue (R38 million under) and Sanitation Revenue (R14.1 million under). The City lowered the water tariff to the 2018/19 level 3 tariff during the 2018/19 financial year. The 2018/19 level 3 tariffs are noticeably less than the level 6 tariffs but there was allowance for additional (although limited) means of consumption. The 2018/19 level 3 tariff has been converted to the 2019/20 level 1 tariff for the 2019/20 financial year. The 2019/20 level 1 tariff assumed a certain consumption level to achieve the estimated revenue target in order to sustain the cost of water and sanitation services. However, based on the analysis of the financial information at this early stage, the consumption level has not reached the estimated level required to achieve the revenue target for this period. 2. Service Charges - Refuse Revenue (under), where the use of refuse containers is consumption driven and is currently lower than anticipated. 3. Interest Earned - Outstanding Debtors (under), where the 2019/20 budget was based on outstanding debtor balances during 2018/19. July 2019 actuals currently reflect an amount lower than the trend, which will be monitored in line with the latest debt levels. 4. Other revenue (over), mainly on: a) Collection Charges Recovered, due to unforeseen outstanding debt recovered through the pre-payment meter system; and b) 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.

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	(58 773)	-22.8%	The under expenditure reflects mainly on: 1. Employee related costs (including salaries and wages, pension scheme contributions, allowances and bonus provisions), due to the turnaround time in filling vacancies, the impact of the internal filling of vacancies and slower than expected implementation of job creation projects. 2. Other Materials, due to delays in delivery of pharmaceutical and vaccine supplies as well as labour to operating timesheets, which must still be captured. 3. Contracted Services due to: a) Lower than planned expenditure on sport & recreation programmes, due to delayed finalisation and implementation of planned ward allocation projects; b) R&M-Electrical and contracted services (including grass cutting), due to R&M orders not yet settled at month end; and c) Security Services, due to invoices being received and paid one month in arrears resulting in misalignment of the period budget with the actual trend. 4. Transfer and subsidies, due to outstanding MOA from approved beneficiaries. 5. Other Expenditure, mainly on: a) Electricity, due to July 2019 accounts not yet received for payment; and b) Training, due to delays in the roll-out of the 2019 Workplace Skills Plan (WSP).	The directorate has 390 vacancies in various stages of the recruitment and selection process; 50 posts were filled while 17 positions were terminated since the beginning of the financial year. Payment of July invoices will to be made in August 2019. Implementation of operating ward allocation projects will be fast-tracked. Payments of grants to identified beneficiaries will be made as soon as all outstanding documentation is received from beneficiaries. Outstanding Term Tenders to be completed to ensure maximum budget spend on pro active maintenance. Capturing of time sheets to be reviewed and improved. Expenditure trends will be analysed and used to align actual expenditure with period budget in the January adjustments budget, if needed.
Vote 2 - Corporate Services	17 413	13.3%	The variance is a combination of over- /under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Legal Cost (over), where certain ongoing cases were finalised and invoiced during this period. 3. Training (under), where training interventions attended in July 2019 will only be invoiced and processed in August 2019. 4. Telecom Services (over), where invoices are normally paid in arrears and insufficient budget provision was made in the first period of the financial year. 5. Telecommunication Lines (over), where invoices are normally paid in arrears and insufficient budget provision was made in the first period of the financial year. 6. Computer Services Software Licences (over), where a R18 million journal for the SAP License for the period 01/01/2019 - 13/12/2019 was processed. The portion relating to the 2018/19 financial year will be written back to reflect in the correct financial year. 7. Computer Services Specialised IT Services (under), due to actual expenditure being less than planned resulting in misalignment of period budget versus actual trends.	The directorate has 220 vacancies in various stages of the recruitment and selection process; 37 positions were filled and 11 terminations processed since the beginning of the financial year. Virements will be processed to rectify budget provisions where required. The overall over expenditure will be addressed by reviewing the 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	(15 354)	-19.6%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Depreciation & asset impairment (under), due to assets being capitalised later than planned. 3. Contracted services (under), combination of over/under, mainly on: a) Advisory Services - Project Management (under), due to the tender for the Destination Marketing project still being in the appeal period; b) Contractors: Other - Building Contractors (under), due to project implementation in Facilities Management being behind schedule; c) Contractors: R&M - Buildings (under), due to project implementation in Facilities Management being behind schedule; d) Contractors: R&M - Maintenance of Equipment (over), due to actual expenditure for the month being much higher than the planned period budget; and e) Outsourced Services - Cleaning costs & Security services (under), due to invoices being received too late for processing in the period. 4. Other Expenditure - Furniture & Fittings (under), where no expenditure was incurred for the period.	The directorate has 162 vacancies in various stages of the recruitment and selection process; 5 positions were filled and 1 terminations processed since the beginning of the financial year. Virements will be actioned where budget provisions need to be corrected.
Vote 4 - Energy & Climate Change	(24 134)	-11.0%	The variance is mainly on: 1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacancies. 2. Other Materials (under), due to the MURP allocation that has not yet been spent. 3. Contracted Services (under): a) R&M Contracted, due to the late commencement of contracts as a result of year-end closure; and b) Advisory Services - Project Management, due to MURP allocation not yet spent.	The directorate has 301 vacancies. in various stages of the recruitment and selection process. 54 vacancies were filled and 40 posts terminated since the beginning of the financial year. MURP: Cash flow to be adjusted according to spending plan.
Vote 5 - Finance	(16 033)	-7.3%	The variance is a combination of over/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacancies. 2. Contracted services (under), mainly on Collection fees, due to delays in finalising a panel of Legal representatives to conduct revenue collections for the City. 3. Transfers and Subsidies (under), mainly on: a) Grants/Sponsor, where underspending, due to various factors and improved cost management, resulted in the contribution/grant to the Cape Town Stadium being significantly less than anticipated; and b) Grants in Aid, where no applications from NPO and PBO were received to date. 4. Other Expenditure, combination of over/under, mainly on: a) Indigent relief (under), due to an outstanding Eskom invoice, which will be paid in August 2019; and b) Insurance claims (over), where claims relating to previous financial years were only finalised and paid in July 2019.	The directorate currently has 172 vacancies in various stages of the recruitment and selection process; 12 vacancies were filled and 4 posts were terminated since the beginning of the financial year. Alignment of the period budget with the actual expenditure will be undertaken.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 6 - Human Settlements	(14 521)	-18.6%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to vacancies that are in various stages of the recruitment and selection process and the turnaround time in filling those vacancies. 2. Contracted services (under), combination of over/under, mainly on: a) Contractors Services: R&M (under), due to late receipt of July 2019 invoices, which will now only be processed in the next reporting period; and b) Building Contracts (over), due to a number of ongoing projects from previous year on which spending is higher than planned as a result of progress being ahead of original construction schedule.	The directorate has 179 vacancies in various stages of the recruitment and selection process; 6 vacancies were filled and 2 positions terminated since the beginning of the financial year. Alignment of the period budget with the accrual expenditure trend will be undertaken where necessary. Project managers to ensure that invoices are followed up with contractors to ensure timeous submission by the contractors. Project managers to ensure that these projects are managed and monitored to prevent them from falling behind schedule.
Vote 7 - Office of the City Manager	(8 468)	-23.6%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Remuneration of Councillors (under), due to councillor increases not yet finalised and approved. 3. Materials Consumables (over), due to higher than planned expenditure for the reporting period. 4. Event Promoters (under), where no expenditure was incurred for the period under review resulting in misalignment of the period budget. 5. Computer Services - Software (over), due to higher than planned expenditure for the month.	The directorate has 28 vacancies in various stages of the recruitment and selection process; 2 positions were filled and 2 terminations processed since the start of the financial year. Virements will be processed where misalignment between the periodic budget provisions and the actual expenditure trend exist.
Vote 8 - Safety & Security	(31 982)	-12.6%	The under expenditure reflects mainly against: 1. Employee related costs, due to the turnaround time in the filling of vacancies. 2. Materials - Other, due to delays resulting from a system error in the fuel master data file. 3. Contracted Services, mainly on: a) Security Services, where payment is made in arrears as a result of the month-end reconciliation process by the service provider; and b) R&M - Contractors, due to outstanding invoices for vehicle repairs, where payment is made in arrears as a result of the month-end reconciliation process that is by the service provider. In addition, the CCTV maintenance tender has not been awarded yet due to a interdict against the awarding of the tender. 4. Other expenditure, mainly on Training, due to fewer than planned training interventions in July 2019. Delays were also experienced in receipt of invoices for Hire-Wet Fuel, Electricity and Travel & Subsistence expenditure.	The directorate has 766 vacancies in various stages of the recruitment and selection process; 105 posts were filled while 58 were terminated since the beginning of the financial year. Outstanding invoices to be paid in August 2019. Service providers/vendors will be contacted to submit the required invoices. Alignment of the period budget with the actual expenditure will be undertaken, where required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 9 - Spatial Planning & Environment	(5 709)	-11.2%	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 currently 99 vacancies in various stages of the recruitment and selection; 15 posts were filled and 5 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	(49 933)	-28.9%	The under expenditure is mainly on: 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Other Materials: a) Delays in receipt of invoices for fuel expenditure and subsequent reposting from the Fleet Management department as a result of the name change of contractor's company; and b) R&M Materials General, due to less than planned expenditure as this category is partly for responsive maintenance resulting in expenditure fluctuations. 3. Contracted Services: a) G&D Contracted services, where the MyCiTi station management contractor was asked to resubmit the July 2019 invoice as the initial invoice had errors; and b) R&M Contracted services, where the road reseal programme is behind schedule due to adverse weather conditions. 4. Other Expenditure, where the once-off annual payment of the MyCiTi bus insurance is yet to be processed as the Insurance department is waiting for the 2019/20 premiums.	The directorate has 333 vacancies in various stages of the recruitment and selection process; 10 posts were filled while 5 were terminated since the beginning of the financial year. Labour brokers are in the process of being appointed to assist with filling the directorate's vacancies. Outstanding invoices to be paid in August 2019 and review of period budgets will be undertaken where necessary. Cash flows to be aligned with expected reasonable expenditure timelines and capacity.
Vote 11 - Urban Management	(12 498)	-18.1%	The under expenditure reflects mainly against: 1. Employee related costs, mainly on: a) Salaries and Wages, due to the turnaround time of filling vacancies as well as the impact of the internal filling of vacancies; b) Wages - MJCP, where the Walking Bus project is still being finalised with involvement from the Mayor's Office; and c) Pension Scheme Contributions, due to the turnaround time of filling vacancies as well as the impact of the internal filling of vacancies. 2. Remuneration of Councillors, due to four councillor positions only being filled after the July 2019 payroll closed. 3. Admin Support, due to lower than anticipated demand and dependence on labour broker staff to perform admin and support functions. 4. Training, due to Councillor Development Training that has not commenced as training requirements are still to be identified.	The directorate had 60 vacancies as at 31 July 2019. The recruitment and selection process is ongoing; 2 positions were filled and 2 terminations processed from the beginning of the financial year. Periodic budget provisions will be reviewed and adjusted before the end of August 2019. Virements will be processed where so identified.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Water & Waste	(178 274)	-30.3%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk Purchases - Water (under), mainly on: a) Raw Water, due to outstanding invoices from the National Department of Water & Sanitation and lower than expected levels of consumption. b) Bulk Water Levy, due to outstanding invoices from the National Department of Water & Sanitation; and c) Bulk Water - Desalination, where invoices relating to large desalination plants are currently pending, due to verification of contract conditions by the project manager. 3. Other materials (under), mainly on a) Chemicals, where the current water situation and lower levels of demand resulted in a decline in the need for treatment resulting in the procurement of chemicals being drastically reduced; b) Cleansing related costs, due to low refuse bags stock levels; and c) Materials, Consumables, Tools & Equipment, due to fewer refuse containers being purchased. 4. Contracted Services (under), a combination of over-/under expenditure, on: a) Haulage (under), due to delays in receipt of invoices for July 2019; b) R&M (under), 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 still at various stages of the tender process; c) Sewerage services (over), due to unplanned sewerage removal at Zandvliet and Fisantekraal WWTW; d) Advisory Services - Research & Advisory (under), due to delays in receipt of July 2019 invoices; and e) Litter picking and Street Cleaning (under), due to outstanding invoices for July 2019. 5. Other Expenditure (under), mainly on: a) Hire of LDV/Cars, due to expenditure minimisation efforts and a delay in the receipt of invoices for July 2019; b) Electricity, due to lower volumetric flows requiring transportation; c) Water Research Levy, due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated; and 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.	The directorate has 1067 vacancies in various stages of the recruitment and selection process; 50 vacancies were filled and 19 posts were terminated since the beginning of the financial year. Budget provision for 2019/20 will be revisited to identify potential budget amendments during the adjustment budget process. Periodic budget provisions will be reviewed and adjusted where so required. Virements will be processed where so identified.

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	(143 731)	-13.6%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects.	The City had 3777 vacancies as at 31 July 2019; 352 positions were filled (236 internal and 116 external) with 166 terminations processed from the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.
Remuneration of councillors	(1 617)	-10.8%	The variance is largely due to four councillor positions, which were only filled in July 2019. Another contributing factor to the under expenditure is the 2019/20 councillor increases, which has not yet been finalised and approved by the Minister of Co-corporative Governance & Traditional Affairs and Council.	Increases will be implemented and back-dated when approved and promulgated.
Debt impairment	508	0.3%	Immaterial variance.	-
Depreciation & asset impairment	(2 243)	-0.9%	Immaterial variance.	-
Finance charges	(2 225)	-3.4%	Immaterial variance.	-
Bulk purchases	(35 320)	-38.4%	The under expenditure reflects mainly against the following categories within Bulk Purchases - Water: 1. Raw Water, due to outstanding invoices from the National Department of Water & Sanitation and lower than expected levels of consumption. 2. Bulk Water Levy, due to outstanding invoices from the National Department of Water & Sanitation; and 3. Bulk Water - Desalination, where invoices relating to large desalination plants are currently pending due to verification of contract conditions by the project manager.	Outstanding invoices will be processed on receipt. Period budget provisions to be reviewed.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Other materials	(35 424)	-41.6%	The under expenditure is mainly on: 1. Chemicals, where the current water situation and lower levels of demand resulted in a decline in the need for treatment reducing the procurement of chemicals drastically. 2. Pharmaceuticals Supplies and Vaccines, due to delays in delivery of pharmaceutical and vaccine supplies. 3. Cleansing related costs, due to the unavailability of refuse bags. 4. Materials Consumables Tools & Equipment, due to fewer than anticipated refuse containers purchased for the period under review.	Period budget provisions will be reviewed and aligned to the actual trend.
Contracted services	(151 574)	-62.3%	The under expenditure is combination of under-/over expenditure on: 1. Advisory Services - Project management (under), due to slower than planned implementation of MURP-related projects. 2. Event Promoters (under), where no expenditure was incurred in July 2019 resulting in misalignment with the period budget. 3. Haulage (under), due to a delay in the receipt of invoices for July 2019. 4.Contracted Services - R&M (under), due to: a) Outstanding invoices and settlement of maintenance orders; b) Slower than planned implementation of projects; and c) Work on various projects and tenders not finalised yet. 5. Security Services - Municipal Facilities (under), where security services are paid one month in arrears resulting in misalignment of the period budget. 6. Litter Picking (under), due to outstanding invoices for July 2019. 7. Sewerage Services (over), due to sewerage removal at Zandvliet and Fisantekraal WWTW being higher than planned for the month.	Finance and project managers to follow up on outstanding invoices. Period budget provisions to be reviewed and aligned to the actual trends.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Transfers and subsidies	(9 497)	-72.5%	The minor variance is largely due to: 1. Outstanding MOA from approved beneficiaries resulting in no transfers processed to date. 2. No applications received from NPO and PBO for grants-in-aid (property rates) in July 2019.	Period budget provisions will be reviewed and aligned to the actual trend.
Other expenditure	(17 134)	-11.3%	A combination of over-/under expenditure, mainly on: 1. Hire of LDV/Cars (under), due to expenditure minimisation efforts and a delay in receipt of invoices for July 2019. 2. Electricity (under), due to lower volumetric flows requiring transportation. 3. Water Research Levy (under), due to the water levy being directly aligned with the raw water bulk purchases, which was lower than anticipated. 4. 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. 5. Indigent relief (under), largely due to the July 2019 invoice from Eskom not yet processed. 6. Telecom Services and Telecommunication Lines (over), where invoices are paid one month in arrears resulting in misalignment of the period budget. 7. Computer Services Software Licences (over), where a R18 million journal for the SAP License for the period 01/01/2019 - 13/12/2019 was processed. The portion relating to the 2018/19 financial year will be written back to reflect in the correct financial year.	No corrective action required. Period budget provisions will be reviewed and aligned to the actual trend.
Loss on disposal of PPE	(9)	-100.0%	No actual transactions processed for July 2019.	Periodic budget provisions to 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	(2 718)	-62.2%	The net negative variance is due to: 1. Social facility upgrade: Needs have been identified, however prioritisation of needs must take place before orders can be placed. It is anticipated that procurement will take place in September 2019. 2. Books, Periodicals & Subscriptions FY20: Items delivered earlier than anticipated putting project ahead of schedule.	Project managers will continue to closely monitor implementation of projects within the prescribed timelines and ensure maximum capital spend at financial year-end.
Vote 2 - Corporate Services	(13 492)	-98.0%	The variance is due to: 1. ERP Business Systems Project: Awaiting invoice for consultants who were appointed mid-July 2019. 2. Computers & Equipment - Replacement FY20: Cash flow misaligned. Some orders have been placed; awaiting delivery. 3. Aerial Photography FY20: Cash flow misaligned; the full budget has been incorrectly allocated to the first period of the financial year.	1. The project manager is liaising with the consultants regarding the outstanding invoice. 2 and 3. Cash flows to be corrected in the August 2019 adjustments budget.
Vote 3 - Economic Opportunities & Asset Managemnt	(3 133)	-43.3%	Facilities Management: The FM Infrastructure project is still in the initial planning and design stage. There are currently delays in obtaining quotes.	Orders will be placed once quotes are received.
Vote 4 - Energy & Climate Change	3 767	11.1%	The positive variance is as a result of a transformer and medium voltage equipment being delivered and erected earlier than anticipated on the following projects: 1. Koeberg Road Switching Station Phase 3; and 2. System Equip Repl: East Area E FY20	There are on-going engagements with directors and project managers to ensure all orders are placed timeously, that projects are implemented within the prescribed timeframes and that corrective action is implemented as and when required, to ensure maximum spend.
Vote 5 - Finance	656	100.0%	The positive variance is as a result of some computer equipment being delivered earlier than anticipated.	-
Vote 6 - Human Settlements	1 005	222.0%	The positive variance is due mainly to progress on site being ahead of the original construction schedule in respect of the electrification of the Masiphumelele-, Gugulethu- and Heideveld housing projects.	Project managers to ensure that these projects are managed and monitored to prevent them from falling behind schedule.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 7 - Office of the City Manager	–		-	-
Vote 8 - Safety & Security	2 582	100.0%	The positive variance is as a result of some items being delivered earlier than anticipated on the following projects: 1. IT and Related Equipment FY20; 2. IT Equipment replacement FY20 3. Furniture & Equipment: Additional FY20; and 4. Fire Vehicles: Replacement FY20.	-
Vote 9 - Spatial Planning & Environment	930	100.0%	The positive variance is as a result of some items being delivered earlier than anticipated on the following projects: 1. Equipment: Radios: Additional FY20; and 2. Computer Equipment: Replacement FY20.	-
Vote 10 - Transport	(35 431)	-421.8%	The directorate has a net negative variance, which was caused by the following projects/programme: 1. IRT - Jan Smuts: Cash flow misaligned. Services relocation is underway. Contractor is making good progress despite crime and theft, which is a major problem at the construction site especially after at night. This includes damage to existing infrastructure. 2. 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 the 2019/20 financial year.	1. Cash flow to be amended in the August 2019 adjustments budget. 2. The invoice in respect of the accrued amount was submitted for payment.
Vote 11 - Urban Management	(253)	-97.9%	Orders placed; awaiting delivery.	Deliveries to take place in August and September 2019.
Vote 12 - Water & Waste	(50 874)	-85.1%	The directorate is behind planned spend for the period under review. The main reasons are listed below at departmental level.	There is focused management attention on capital programme implementation. Closer engagement with CPPM to align reports (e.g. value at risk). Monthly meetings with CFO to resolve issues impacting service delivery in a timely manner and urgent issues will be brought to the CFO/SCM’s attention.
Management: Water & Waste	–		-	-
Project Monitoring Unit: W & W	–		-	-
Solid Waste Management	(21 328)	-92.1%	1. Coastal Park Material recovery facility: Bulk earthworks construction is in progress. July 2019 invoice submitted too late for processing. 2. Scottsdene Depot Upgrade: Construction commenced May 2019. Project progress is one month behind the required timeline, due to inclement weather as well as additional unforeseen work. 3. Woodstock Drop-off Upgrade: Construction commenced mid-June 2019 and was progressing satisfactorily. Construction has, however, now been delayed, due to adverse weather conditions. 4. Hout Bay Drop-off Upgrade: Projects delayed, due to community unrest.	Following up with the contractors to ensure that invoices are submitted timeously and that community members are properly engaged to ensure that a proper understanding of what is required is communicated.
Water & Sanitation Management	(29 546)	-80.6%	The negative variance is mainly caused by non-responsive tenders and the late award of a tender as a result of a preferred bidder status.	The capital programme implementation is currently receiving focused management attention including engagement with CPPM and the CFO to resolve issues in a timely manner.

Table SC1: Material variance explanations for cash flow

Description R thousands	YTD variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	19 269	2.5%	Immaterial variance.	No corrective action required.
Service charges	71 075	4.5%	Immaterial variance.	No corrective action required.
Other revenue	109 068	225.1%	More other revenue collected than originally budgeted for.	No corrective action required.
Government - operating	318 272	35.6%	More grant income received than originally budgeted for. DORA payment schedules were unavailable at the time of drafting the budget.	To be aligned with the adjustments budget.
Government - capital	138 264	28.8%	More grant income received than originally budgeted for. DORA payment schedules were unavailable at the time of drafting the budget.	To be aligned with the adjustments budget.
Interest	39 666	56.9%	Higher cash balances as a result of slower expenditure in previous financial year.	To be aligned with the adjustments budget.
Dividends	–	-		
Payments				
Suppliers and employees	226 226	-7.3%	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	**(469 351)**	**-68.8%**		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	–			
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	(747 966)	44.5%	Lower creditors outflow than expected.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(747 966)**	**44.5%**		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	–			
Borrowing long term/refinancing	–			
Increase (decrease) in consumer deposits	–			
Payments				
Repayment of borrowing	–			
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**			

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.1%	2.8%	6.5%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	7.3%	17.8%	11.3%	12.5%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	27.9%	39.1%	19.7%	39.1%
Gearing	Long Term Borrowing/ Funds & Reserves	203.2%	136.0%	202.6%	136.0%
Liquidity					
Current Ratio	Current assets/current liabilities	2.13	1.44	3.25	1.44
Liquidity Ratio	Monetary Assets/Current Liabilities	1.20	0.49	1.93	0.49
Revenue Management					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.0%	28.3%	171.5%	28.6%
Other Indicators					
Employee costs	Employee costs/Total Revenue - capital revenue	30.3%	33.8%	22.5%	32.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.9%	9.3%	7.6%	2.4%

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	268 835	59 169	106 481	78 622	45 039	38 130	498 711	1 339 971	2 434 958	2 000 473	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	886 324	52 079	22 794	17 693	20 755	18 598	77 904	215 443	1 311 591	350 394	–	–
Receivables from Non-exchange Transactions - Property Rates	617 312	125 719	81 388	86 332	89 948	33 613	219 546	661 856	1 915 715	1 091 296	–	–
Receivables from Exchange Transactions - Waste Water Management	133 550	30 902	34 896	32 047	19 704	15 887	148 345	459 782	875 114	675 766	–	–
Receivables from Exchange Transactions - Waste Management	110 257	32 176	52 749	34 128	13 564	8 194	55 533	316 876	623 478	428 295	–	–
Receivables from Exchange Transactions - Property Rental Debtors	89 642	3 302	(10 204)	(2 511)	3 146	22 396	47 781	531 790	685 341	602 601	–	–
Interest on Arrear Debtor Accounts	71 965	35 200	50 049	43 463	27 282	25 665	137 538	700 673	1 091 836	934 622	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(84 889)	(39 354)	(9 151)	(8 907)	(17 641)	(5 046)	(32 020)	(83 846)	(280 855)	(147 461)	–	–
Total By Income Source	**2 092 997**	**299 193**	**329 002**	**280 867**	**201 797**	**157 437**	**1 153 339**	**4 142 546**	**8 657 178**	**5 935 986**	**–**	**–**
2018/19 - totals only	**2 120 748**	**468 451**	**339 111**	**197 174**	**167 716**	**155 997**	**1 334 772**	**3 964 920**	**8 748 889**	**5 820 579**	**–**	**–**
Debtors Age Analysis By Customer Group												
Organs of State	65 277	35 576	27 775	20 514	17 228	7 824	19 394	30 915	224 502	95 875	–	–
Commercial	1 160 618	74 537	45 903	45 838	38 118	26 323	153 608	280 148	1 825 094	544 036	–	–
Households	893 020	186 779	240 978	185 546	120 091	110 152	894 613	3 444 919	6 076 097	4 755 321	–	–
Other	(25 919)	2 301	14 347	28 969	26 360	13 139	85 723	386 563	531 484	540 755	–	–
Total By Customer Group	**2 092 997**	**299 193**	**329 002**	**280 867**	**201 797**	**157 437**	**1 153 339**	**4 142 546**	**8 657 178**	**5 935 986**	**–**	**–**

Table SC4 Monthly Budget Statement Aged Creditors

Description R thousands	Budget Year 2019/20									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	194 612	721	792	9	(62)	(32)	–	640	**196 680**	146 064
Auditor General	–	–	–	–	–	–	–	–	**–**	–
Other	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**194 612**	**721**	**792**	**9**	**(62)**	**(32)**	**–**	**640**	**196 680**	**146 064**

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	86	Fixed	7.30%	2019/08/08	25 000	155	–	–	25 155
ABSA Bank	92	Fixed	7.30%	2019/08/15	85 000	527	–	–	85 527
ABSA Bank	91	Fixed	7.30%	2019/08/15	20 000	124	–	–	20 124
ABSA Bank	87	Fixed	7.30%	2019/08/15	40 000	248	–	–	40 248
ABSA Bank	86	Fixed	7.30%	2019/08/15	20 000	124	–	–	20 124
ABSA Bank	72	Fixed	7.25%	2019/08/02	20 000	123	–	–	20 123
ABSA Bank	85	Fixed	7.28%	2019/08/16	15 000	93	–	–	15 093
ABSA Bank	92	Fixed	7.28%	2019/08/27	20 000	124	–	–	20 124
ABSA Bank	91	Fixed	7.28%	2019/08/27	35 000	216	–	–	35 216
ABSA Bank	86	Fixed	7.25%	2019/08/23	20 000	123	–	–	20 123
ABSA Bank	89	Fixed	7.27%	2019/08/27	20 000	123	–	–	20 123
ABSA Bank	81	Fixed	7.20%	2019/08/30	50 000	306	–	–	50 306
ABSA Bank	66	Fixed	7.15%	2019/08/16	25 000	152	–	–	25 152
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	57	Fixed	7.15%	2019/08/30	30 000	165	–	–	30 165
ABSA Bank	67	Fixed	7.15%	2019/09/13	100 000	470	–	–	100 470
ABSA Bank	99	Fixed	7.25%	2019/10/15	85 000	405	–	–	85 405
ABSA Bank	87	Fixed	7.20%	2019/10/04	40 000	181	–	–	40 181
ABSA Bank	93	Fixed	7.22%	2019/10/11	15 000	65	–	–	15 065
ABSA Bank	35	Fixed	7.10%	2019/08/15	25 000	102	–	–	25 102
ABSA Bank	95	Fixed	7.21%	2019/10/15	50 000	198	–	–	50 198
ABSA Bank	31	Fixed	7.08%	2019/08/15	35 000	115	–	–	35 115
ABSA Bank	31	Fixed	7.08%	2019/08/15	20 000	66	–	–	20 066
ABSA Bank	31	Fixed	7.08%	2019/08/15	25 000	82	–	–	25 082
ABSA Bank	17	Fixed	6.95%	2019/08/02	25 000	76	–	–	25 076
ABSA Bank	85	Fixed	7.15%	2019/10/11	25 000	69	–	–	25 069
ABSA Bank	53	Fixed	7.00%	2019/09/13	50 000	96	–	–	50 096
ABSA Bank	16	Fixed	6.80%	2019/08/08	25 000	42	–	–	25 042
ABSA Bank	76	Fixed	7.00%	2019/10/15	30 000	6	–	–	30 006
ABSA Bank	76	Fixed	7.00%	2019/10/15	20 000	4	–	–	20 004
Firstrand	86	Fixed	7.28%	2019/08/08	25 000	155	–	–	25 155
Firstrand	92	Fixed	7.28%	2019/08/15	15 000	93	–	–	15 093
Firstrand	91	Fixed	7.28%	2019/08/15	25 000	155	–	–	25 155
Firstrand	87	Fixed	7.28%	2019/08/15	35 000	216	–	–	35 216
Firstrand	86	Fixed	7.27%	2019/08/15	25 000	154	–	–	25 154
Firstrand	72	Fixed	7.19%	2019/08/02	25 000	153	–	–	25 153
Firstrand	85	Fixed	7.27%	2019/08/16	15 000	93	–	–	15 093
Firstrand	92	Fixed	7.25%	2019/08/27	10 000	62	–	–	10 062
Firstrand	91	Fixed	7.25%	2019/08/27	35 000	216	–	–	35 216
Firstrand	86	Fixed	7.23%	2019/08/23	25 000	154	–	–	25 154
Firstrand	89	Fixed	7.23%	2019/08/27	25 000	154	–	–	25 154

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	81	Fixed	7.15%	2019/08/30	55 000	334	–	–	55 334
Firstrand	66	Fixed	7.12%	2019/08/16	20 000	121	–	–	20 121
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	87	Fixed	7.18%	2019/09/13	55 000	335	–	–	55 335
Firstrand	100	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	57	Fixed	7.09%	2019/08/30	50 000	272	–	–	50 272
Firstrand	67	Fixed	7.09%	2019/09/13	150 000	699	–	–	150 699
Firstrand	81	Fixed	7.12%	2019/09/27	100 000	468	–	–	100 468
Firstrand	84	Fixed	7.12%	2019/09/30	50 000	234	–	–	50 234
Firstrand	99	Fixed	7.15%	2019/10/15	100 000	470	–	–	100 470
Firstrand	87	Fixed	7.14%	2019/10/04	45 000	202	–	–	45 202
Firstrand	93	Fixed	7.14%	2019/10/11	20 000	86	–	–	20 086
Firstrand	35	Fixed	7.01%	2019/08/15	20 000	81	–	–	20 081
Firstrand	95	Fixed	7.13%	2019/10/15	50 000	195	–	–	50 195
Firstrand	17	Fixed	6.92%	2019/08/02	40 000	121	–	–	40 121
Firstrand	85	Fixed	7.11%	2019/10/11	30 000	82	–	–	30 082
Firstrand	53	Fixed	6.90%	2019/09/13	45 000	85	–	–	45 085
Firstrand	16	Fixed	6.71%	2019/08/08	25 000	41	–	–	25 041
Firstrand	77	Fixed	6.92%	2019/10/15	65 000	25	–	–	65 025
Firstrand	76	Fixed	6.90%	2019/10/15	30 000	6	–	–	30 006
Firstrand	76	Fixed	6.90%	2019/10/15	30 000	6	–	–	30 006
Investec Bank	86	Fixed	7.35%	2019/08/08	10 000	62	–	–	10 062
Investec Bank	85	Fixed	7.35%	2019/08/08	35 000	218	–	–	35 218
Investec Bank	92	Fixed	7.35%	2019/08/15	25 000	156	–	–	25 156
Investec Bank	91	Fixed	7.35%	2019/08/15	15 000	94	–	–	15 094
Investec Bank	87	Fixed	7.35%	2019/08/15	15 000	94	–	–	15 094
Investec Bank	86	Fixed	7.35%	2019/08/15	10 000	62	–	–	10 062
Investec Bank	85	Fixed	7.30%	2019/08/16	15 000	93	–	–	15 093
Investec Bank	92	Fixed	7.25%	2019/08/27	20 000	123	–	–	20 123
Investec Bank	91	Fixed	7.35%	2019/08/27	15 000	94	–	–	15 094
Investec Bank	86	Fixed	7.30%	2019/08/23	10 000	62	–	–	10 062
Investec Bank	89	Fixed	7.35%	2019/08/27	10 000	62	–	–	10 062
Investec Bank	81	Fixed	7.20%	2019/08/30	25 000	153	–	–	25 153
Investec Bank	66	Fixed	7.20%	2019/08/16	10 000	61	–	–	10 061
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	314	–	–	65 314
Investec Bank	87	Fixed	7.30%	2019/10/04	20 000	92	–	–	20 092
Investec Bank	93	Fixed	7.35%	2019/10/11	10 000	44	–	–	10 044
Investec Bank	95	Fixed	7.35%	2019/10/15	30 000	121	–	–	30 121
Investec Bank	31	Fixed	7.15%	2019/08/15	15 000	50	–	–	15 050
Investec Bank	31	Fixed	7.15%	2019/08/15	20 000	67	–	–	20 067
Investec Bank	17	Fixed	6.95%	2019/08/02	15 000	46	–	–	15 046
Investec Bank	85	Fixed	7.35%	2019/10/11	10 000	28	–	–	10 028
Investec Bank	53	Fixed	7.00%	2019/09/13	25 000	48	–	–	25 048

Table continues on next page.

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								
Investec Bank	16	Fixed	6.80%	2019/08/08	15 000	25	–	–	15 025
Investec Bank	76	Fixed	7.00%	2019/10/15	20 000	4	–	–	20 004
Investec Bank	76	Fixed	7.00%	2019/10/15	15 000	3	–	–	15 003
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	86	Fixed	7.30%	2019/08/08	20 000	124	–	–	20 124
Nedbank	92	Fixed	7.35%	2019/08/15	30 000	187	–	–	30 187
Nedbank	92	Fixed	7.35%	2019/08/15	15 000	94	–	–	15 094
Nedbank	92	Fixed	7.35%	2019/08/15	25 000	156	–	–	25 156
Nedbank	92	Fixed	7.35%	2019/08/15	20 000	125	–	–	20 125
Nedbank	91	Fixed	7.35%	2019/08/15	25 000	156	–	–	25 156
Nedbank	90	Fixed	7.35%	2019/08/15	20 000	125	–	–	20 125
Nedbank	87	Fixed	7.35%	2019/08/15	20 000	125	–	–	20 125
Nedbank	86	Fixed	7.35%	2019/08/15	25 000	156	–	–	25 156
Nedbank	72	Fixed	7.30%	2019/08/02	15 000	93	–	–	15 093
Nedbank	85	Fixed	7.30%	2019/08/16	20 000	124	–	–	20 124
Nedbank	91	Fixed	7.35%	2019/08/23	30 000	187	–	–	30 187
Nedbank	91	Fixed	7.35%	2019/08/23	50 000	312	–	–	50 312
Nedbank	92	Fixed	7.35%	2019/08/27	55 000	343	–	–	55 343
Nedbank	92	Fixed	7.35%	2019/08/27	20 000	125	–	–	20 125
Nedbank	91	Fixed	7.30%	2019/08/27	30 000	186	–	–	30 186
Nedbank	86	Fixed	7.30%	2019/08/23	25 000	155	–	–	25 155
Nedbank	89	Fixed	7.30%	2019/08/27	20 000	124	–	–	20 124
Nedbank	81	Fixed	7.25%	2019/08/30	45 000	277	–	–	45 277
Nedbank	66	Fixed	7.25%	2019/08/16	20 000	123	–	–	20 123
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
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	363	Fixed	7.80%	2020/06/30	715	4	–	–	719
Nedbank	57	Fixed	7.20%	2019/08/30	50 000	276	–	–	50 276
Nedbank	67	Fixed	7.20%	2019/09/13	150 000	710	–	–	150 710
Nedbank	81	Fixed	7.20%	2019/09/27	100 000	473	–	–	100 473
Nedbank	84	Fixed	7.20%	2019/09/30	75 000	355	–	–	75 355
Nedbank	99	Fixed	7.25%	2019/10/15	30 000	143	–	–	30 143
Nedbank	87	Fixed	7.20%	2019/10/04	35 000	159	–	–	35 159
Nedbank	93	Fixed	7.20%	2019/10/11	20 000	87	–	–	20 087
Nedbank	35	Fixed	7.10%	2019/08/15	20 000	82	–	–	20 082
Nedbank	95	Fixed	7.20%	2019/10/15	50 000	197	–	–	50 197
Nedbank	31	Fixed	7.10%	2019/08/15	25 000	83	–	–	25 083
Nedbank	17	Fixed	6.85%	2019/08/02	25 000	75	–	–	25 075
Nedbank	85	Fixed	7.15%	2019/10/11	25 000	69	–	–	25 069
Nedbank	76	Fixed	6.95%	2019/10/15	30 000	6	–	–	30 006
Nedbank	76	Fixed	6.95%	2019/10/15	15 000	3	–	–	15 003
Nedbank	76	Fixed	6.95%	2019/10/15	20 000	4	–	–	20 004
Standard Bank	86	Fixed	7.30%	2019/08/08	25 000	155	–	–	25 155
Standard Bank	92	Fixed	7.30%	2019/08/15	15 000	93	–	–	15 093

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
Standard Bank	91	Fixed	7.28%	2019/08/15	30 000	185	–	–	30 185
Standard Bank	87	Fixed	7.27%	2019/08/15	40 000	247	–	–	40 247
Standard Bank	86	Fixed	7.27%	2019/08/15	25 000	154	–	–	25 154
Standard Bank	72	Fixed	7.24%	2019/08/02	15 000	92	–	–	15 092
Standard Bank	85	Fixed	7.27%	2019/08/16	25 000	154	–	–	25 154
Standard Bank	92	Fixed	7.28%	2019/08/27	75 000	464	–	–	75 464
Standard Bank	91	Fixed	7.28%	2019/08/27	30 000	185	–	–	30 185
Standard Bank	86	Fixed	7.25%	2019/08/23	30 000	185	–	–	30 185
Standard Bank	89	Fixed	7.25%	2019/08/27	20 000	123	–	–	20 123
Standard Bank	81	Fixed	7.23%	2019/08/30	55 000	338	–	–	55 338
Standard Bank	66	Fixed	7.21%	2019/08/16	25 000	153	–	–	25 153
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	57	Fixed	7.22%	2019/08/30	30 000	166	–	–	30 166
Standard Bank	67	Fixed	7.24%	2019/09/13	100 000	476	–	–	100 476
Standard Bank	81	Fixed	7.27%	2019/09/27	100 000	478	–	–	100 478
Standard Bank	84	Fixed	7.27%	2019/09/30	75 000	358	–	–	75 358
Standard Bank	99	Fixed	7.34%	2019/10/15	65 000	314	–	–	65 314
Standard Bank	87	Fixed	7.27%	2019/10/04	40 000	183	–	–	40 183
Standard Bank	93	Fixed	7.29%	2019/10/11	20 000	88	–	–	20 088
Standard Bank	35	Fixed	7.16%	2019/08/15	25 000	103	–	–	25 103
Standard Bank	95	Fixed	7.25%	2019/10/15	50 000	199	–	–	50 199
Standard Bank	31	Fixed	7.15%	2019/08/15	25 000	83	–	–	25 083
Standard Bank	17	Fixed	7.00%	2019/08/02	30 000	92	–	–	30 092
Standard Bank	85	Fixed	7.24%	2019/10/11	25 000	69	–	–	25 069
Standard Bank	53	Fixed	7.03%	2019/09/13	50 000	96	–	–	50 096
Standard Bank	16	Fixed	6.80%	2019/08/08	35 000	59	–	–	35 059
Standard Bank	76	Fixed	7.08%	2019/10/15	10 000	2	–	–	10 002
Standard Bank	76	Fixed	7.08%	2019/10/15	40 000	8	–	–	40 008
ABSA Bank		Call deposit			388 637	2 460	(400 000)	375 000	366 097
Firstrand Bank		Call deposit			276 550	1 701	(81 550)	145 000	341 701
Investec Bank		Call deposit			85 429	604	(85 429)	120 000	120 604
Standard Bank		Call deposit			281 460	1 809	(436 460)	410 000	256 809
Nedbank current account		Current account			215 179	526	(147 875)	–	67 830
Fund Managers					5 546 782	42 003	–	700 000	6 288 785
Liberty, RMB and Nedbank sinking fund					955 421	21 635	–	–	977 057
Cash in transit					28 405	–	(13 065)	–	15 340
TOTAL INVESTMENTS AND INTEREST					**13 685 845**		**(1 164 380)**	**1 750 000**	**14 371 165**

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	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating expenditure of Transfers and Grants							
National Government:	**–**	**6 273 080**	**3 320**	**37 308**	**(33 988)**	**-91.1%**	**6 273 080**
Local Government Equitable Share	–	2 815 558	–	–	–		2 815 558
Finance Management grant	–	1 000	70	83	(14)	-16.5%	1 000
Urban Settlements Development Grant	–	186 298	1 109	1 859	(749)	-40.3%	186 298
Energy Efficiency and Demand Side Management Grant	–	600	–	–	–		600
Dept. of Environ Affairs and Tourism	–	10 598	–	–	–		10 598
Expanded Public Works Programme	–	32 877	–	–	–	-	32 877
Integrated City Development Grant	–	6 854	–	71	(71)	-100.0%	6 854
Public Transport Infrastructure & Systems Grant	–	37 183	830	1 025	(195)	-19.0%	37 183
Infrastructure Skills Development	–	13 605	957	964	(7)	-0.7%	13 605
Public Transport Network Grant	–	554 849	354	33 306	(32 952)	-98.9%	554 849
Neighboorhood Development Partnership Grant	–	3 600	–	–	–		3 600
Informal Settlements Upgrading Partnership Grant	–	39 572	–	–	–		39 572
Fuel Levy	–	2 570 486	–	–	–		2 570 486
Provincial Government:	**–**	**1 088 633**	**31 165**	**46 007**	**(14 842)**	**-32.3%**	**1 088 633**
Cultural Affairs and Sport - Provincial Library Services	–	47 062	3 190	3 616	(426)	-11.8%	47 062
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	–	5 150	23	26	(4)	-13.7%	5 150
Human Settlements - Human Settlement Development Grant	–	392 430	10 923	10 980	(57)	-0.5%	392 430
Human Settlement - Settlement Assistance	–	1 500	147	147	(0)	0.0%	1 500
Health - TB	–	65 227	1 467	1 467	–		65 227
Health - ARV	–	257 047	13 793	20 352	(6 559)	-32.2%	257 047
Health - Nutrition	–	6 248	269	515	(246)	-47.8%	6 248
Health - Vaccines	–	91 661	–	7 638	(7 638)	-100.0%	91 661
Comprehensive Health	–	173 489	–	–	–		173 489
Transport and Public Works - Provision for persons with special needs	–	10 000	442	833	(391)	-46.9%	10 000
Community Safety - Law Enforcement Auxiliary Services	–	4 159	–	–	–	-	4 159
Finance Management Capacity Building Grant	–	380	–	32	(32)	-100.0%	380
Provincial Government: Financial Management Support Grant	–	230	–	–	–	-	230
Transport Safety and Compliance - Rail Safety	–	17 000	–	–	–	-	17 000
Establishment and Support K9 unit	–	2 300	–	–	–	-	2 300
Municipal accreditation and capacity building grant	–	14 750	911	400	511	127.7%	14 750

Table continues on next page.

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Other grant providers:	**–**	**14 855**	**165**	**922**	**(756)**	**-82.1%**	**14 855**
Tourism	–	1 291	–	–	–		1 291
CMTF	–	2 000	–	–	–		2 000
CID	–	5 141	–	427	(427)	-100.0%	5 141
Traffic Free Flow (PTY) Ltd	–	580	48	48	–		580
Westcott Primary	–	43	4	4	–		43
V&A Waterfront Holdings (Pty) Ltd	–	891	–	74	(74)	-100.0%	891
Bayside	–	556	20	44	(24)	-54.6%	556
Long Street law Enforcement	–	1 583	28	125	(97)	-77.6%	1 583
Sustainable Energy Africa	–	274	–	–	–		274
Marine Circle Rent-A-Cop	–	569	–	45	(45)	-100.0%	569
GRAND CHINA	–	396	–	31	(31)	-100.0%	396
CCID - Traffic Wardnes	–	902	63	75	(13)	-16.7%	902
Green Point Law Enforcement	–	586	3	45	(43)	-93.8%	586
Part Time Trfc Attend: Rustenberg Girls	–	43	–	4	(4)	-100.0%	43
Total operating expenditure of Transfers and Grants:	**–**	**7 376 568**	**34 651**	**84 237**	**(49 586)**	**-58.9%**	**7 376 568**
Capital expenditure of Transfers and Grants							
National Government:	**–**	**2 189 348**	**(4 588)**	**14 850**	**(11 230)**	**-75.6%**	**1 864 471**
Minerals and Energy; Energy Efficiency and Demand Side Management Grant	–	10 465	–	–	–		10 465
National Government - Other; Previous years' Dora allocations	–	50	–	–	–	0.0%	50
National Treasury; Informal Settlements Upgrading Partnership Grant: Municipalities	–	276 803	242	50	–	0.0%	270 003
National Treasury; Integrated City Development Grant	–	48 533	–	–	–	0.0%	48 533
National Treasury; Local Government Restructuring Grant	–	250	–	–	–	0.0%	250
National Treasury; Neighbourhood Development Partnership Grant	–	26 400	–	–	–	0.0%	26 400
National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant	–	354 000	–	8 400	–	0.0%	171 248
National Treasury; Urban Settlements Development	–	1 070 051	2 407	6 400	(3 993)	-62.4%	985 141
Transport; Public Transport Network Grant	–	402 796	(7 237)	–	(7 237)	-100.0%	352 381
Provincial Government:	**–**	**22 038**	**–**	**83**	**(83)**	**-100.0%**	**15 039**
Cultural Affairs and Sport; Library Services: Metro Library Grant	–	10 000	–	83	–	-	10 000
Housing; Integrated Housing and Human Settlement Development Grant	–	11 788	–	–	–		4 789
Provincial Government; Municipal Accreditation and Capacity Building Grant	–	250	–	–	–		250
Total capital expenditure of Transfers and Grants	**–**	**2 211 385**	**(4 588)**	**14 933**	**(11 313)**	**-75.8%**	**1 879 510**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**–**	**9 587 954**	**30 063**	**99 170**	**(60 899)**	**-61.4%**	**9 256 078**

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	2018/19	Budget Year 2019/20					
R thousands	Audited Outcome	Original 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	11 444	12 167	(723)	-5.9%	146 004
Pension and UIF Contributions	4 984	5 992	418	499	(81)	-16.3%	5 992
Motor Vehicle Allowance	–	601	38	50	(12)	-23.8%	601
Cellphone Allowance	9 339	8 996	774	750	25	3.3%	8 996
Other benefits and allowances	–	18 225	693	1 519	(826)	-54.4%	18 225
Sub Total - Councillors	**161 297**	**179 818**	**13 368**	**14 985**	**(1 617)**	**-10.8%**	**179 818**
% increase		**11.5%**					**11.5%**
Senior Managers of the Municipality							
Basic Salaries and Wages	23 285	27 879	1 775	2 323	(548)	-23.59%	27 879
Pension and UIF Contributions	1 341	4 379	174	365	(191)	-52.37%	4 379
Medical Aid Contributions	92	136	10	11	(1)	-11.74%	136
Motor Vehicle Allowance	404	439	117	37	80	219.60%	439
Cellphone Allowance	147	292	12	24	(13)	-52.36%	292
Other benefits and allowances	24	61	3	5	(2)	-40.68%	61
Sub Total - Senior Managers of Municipality	**25 293**	**33 186**	**2 091**	**2 765**	**(675)**	**-24.4%**	**33 186**
% increase		**31.2%**					**31.2%**
Other Municipal Staff							
Basic Salaries and Wages	8 101 059	9 671 214	654 167	754 350	(100 183)	-13.3%	9 671 046
Pension and UIF Contributions	1 253 682	1 713 911	111 740	143 434	(31 694)	-22.1%	1 713 911
Medical Aid Contributions	746 014	823 574	64 706	69 202	(4 496)	-6.5%	823 574
Overtime	666 269	606 267	2 093	3 294	(1 201)	-36.5%	606 267
Motor Vehicle Allowance	201 150	225 780	17 044	18 871	(1 826)	-9.7%	225 780
Cellphone Allowance	22 056	24 352	1 880	2 029	(149)	-7.4%	24 352
Housing Allowances	61 444	65 440	5 416	5 453	(38)	-0.7%	65 440
Other benefits and allowances	261 732	238 893	22 161	17 424	4 737	27.2%	238 893
Payments in lieu of leave	173 125	97 768	7 900	8 166	(266)	-3.3%	97 973
Long service awards	511	86 529	25	7 243	(7 218)	-99.7%	86 529
Post-retirement benefit obligations	864 199	261 187	21 044	21 766	(722)	-3.32%	261 187
Sub Total - Other Municipal Staff	**12 351 243**	**13 814 914**	**908 175**	**1 051 232**	**(143 057)**	**-13.61%**	**13 814 951**
% increase		**11.9%**					**11.9%**
Total Parent Municipality	**12 537 832**	**14 027 918**	**923 634**	**1 068 983**	**(145 349)**	**-13.6%**	**14 027 955**

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	(723)	-5.9%	The variance is largely due to four councillor positions, which were only filled in July 2019. Another contributing factor to the under expenditure is the 2019/20 councillor increases, which has not yet been finalised and approved by the Minister of Co-corporative Governance & Traditional Affairs and Council.	The periodic budget provision to be reviewed and adjusted in line with actual trends.
Pension and UIF Contributions	(81)	-16.3%	Immaterial variance.	-
Medical Aid Contributions	–		-	-
Motor Vehicle Allowance	(12)	-23.8%	Immaterial variance.	-
Cellphone Allowance	25	3.3%	Immaterial variance.	-
Housing Allowances	–		-	-
Other benefits and allowances	(826)	-54.4%	The variance is largely due to four councillor positions, which were only filled in July 2019. Another contributing factor to the under expenditure is the 2019/20 councillor increases, which has not yet been finalised and approved by the Minister of Co-corporative Governance & Traditional Affairs and Council.	The periodic budget provision to be reviewed and adjusted in line with actual trends.
Senior Managers of the Municipality				
Basic Salaries and Wages	(548)	-23.6%	The variance is as a result of the two executive director vacancies i.e. Human Settlements and Urban Management which was still vacant in July 2019.	The Executive Director: Human Settlement started in August 2019 while the Executive Director: Urban Management will start in September 2019.
Pension and UIF Contributions	(191)	-52.4%	Immaterial variance.	-
Medical Aid Contributions	(1)	-11.7%	Immaterial variance.	-
Motor Vehicle Allowance	80	219.6%	Immaterial variance.	-
Cellphone Allowance	(13)	-52.4%	Immaterial variance.	-
Other benefits and allowances	(2)	-40.7%	Immaterial variance.	-
Other Municipal Staff				
Basic Salaries and Wages	(100 183)	-13.3%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects.	The City had 3777 vacancies as at 31 July 2019; 352 positions were filled (236 internal and 116 external) with 166 terminations processed from 1 July 2019. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.
Pension and UIF Contributions	(31 694)	-22.1%	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	(4 496)	-6.5%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing
Overtime	(1 201)	-36.5%	Immaterial variance.	-
Motor Vehicle Allowance	(1 826)	-9.7%	The variance is mainly due to vacant positions of employees who were in receipt of motor vehicle allowance.	Filling of vacancies is on-going.
Cellphone Allowance	(149)	-7.4%	Immaterial variance.	-
Housing Allowances	(38)	-0.7%	Immaterial variance.	-
Other benefits and allowances	4 737	27.2%	The variance is mainly on Standby allowances within the Safety & Security directorate as a result of an increase in protest action Citywide.	Virement will be processed to address over expenditure.
Payments in lieu of leave	(266)	-3.3%	Immaterial variance.	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.
Long service awards	(7 218)	-99.7%	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	(722)	-3.3%	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	Budget	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	802 876	818 185	834 485	847 693	784 635	786 082	799 231	854 505	701 342	851 772	846 322	9 714 194	10 327 307	10 830 171
Service charges - electricity revenue	1 257 553	1 300 285	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	1 068 590	13 572 524	15 140 505	16 772 413
Service charges - water revenue	204 828	213 977	209 933	213 741	218 813	170 753	171 665	310 112	291 245	293 214	313 103	246 275	2 857 659	3 506 983	4 217 263
Service charges - sanitation revenue	97 501	113 031	109 467	109 526	119 849	89 813	90 635	133 485	153 938	138 508	153 757	5 976	1 315 486	1 777 068	2 140 389
Service charges - refuse	81 120	87 131	82 282	88 017	88 897	83 769	83 602	81 262	88 585	79 287	89 923	107 635	1 041 510	1 113 994	1 181 726
Rental of facilities and equipment	20 625	22 980	15 350	15 265	19 621	14 502	15 305	17 640	16 716	14 942	16 767	20 822	210 536	232 744	236 361
Interest earned - external investments	109 378	73 622	67 083	76 999	71 844	69 627	77 714	69 718	76 640	77 683	81 666	60 521	912 495	930 613	1 022 317
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	21 853	23 425	19 016	20 524	20 781	19 481	18 018	16 775	20 070	17 408	20 290	19 449	237 091	242 205	241 088
Licences and permits	25 124	4 554	6 540	10 521	3 827	5 273	10 907	8 072	1 771	6 744	6 155	(7 269)	82 219	86 371	90 732
Agency services	–	12 057	17 315	27 855	10 132	13 960	28 876	21 370	4 688	17 854	16 296	47 269	217 672	245 412	254 598
Transfer receipts - operating	1 211 303	1 393 328	36 498	93 453	328 837	1 885 850	480 609	–	1 880 567	354 388	2 011	(290 276)	7 376 568	7 707 345	8 136 559
Other revenue	89 913	241 880	79 688	51 428	83 674	31 849	223 108	119 337	65 930	33 870	16 506	(38 548)	998 635	1 074 890	1 140 512
Cash Receipts by Source	**3 906 266**	**4 289 146**	**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**	**2 086 765**	**38 536 589**	**42 385 438**	**46 264 128**
Other Cash Flows by Source															
Transfer receipts - capital	618 934	43 715	159 605	331 047	32 714	–	70 014	48 445	691 626	10 962	–	204 323	2 211 385	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**	**4 332 861**	**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**	**3 255 452**	**41 712 338**	**48 278 569**	**52 692 703**

Table continues on next page.

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
R thousands	July Outcome	August Budget	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	1 091 730	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	1 267 014	13 731 276	14 799 293	15 960 959
Remuneration of councillors	12 678	13 795	13 774	13 763	13 774	13 849	13 906	23 128	15 036	15 002	15 032	16 081	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	1 160 059	1 160 059	1 176 077	680 778	705 827	665 611	630 552	670 219	631 557	661 557	386 668	9 475 500	10 564 235	11 704 116
Bulk purchases - Water & Sewer	15 515	58 931	61 835	59 787	60 214	59 318	58 083	37 480	37 808	52 259	45 767	70 104	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	587 384	886 633	900 798	786 344	1 199 230	621 285	706 584	972 975	767 376	552 103	2 154 640	11 464 000	11 421 543	11 939 647
Cash Payments by Type	**3 373 229**	**2 911 899**	**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**	**4 031 310**	**36 184 770**	**38 616 695**	**41 870 085**
Other Cash Flows/Payments by Type															
Capital assets	933 838	515 619	580 978	238 732	551 758	466 566	83 348	377 104	610 539	744 134	1 193 550	1 253 423	7 549 589	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**	**3 427 518**	**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**	**5 304 783**	**44 119 237**	**49 352 329**	**53 213 742**
NET INCREASE/(DECREASE) IN CASH HELD	**168 133**	**905 344**	**(1 230 999)**	**(349 329)**	**(822 924)**	**541 550**	**532 531**	**(247 713)**	**1 761 972**	**(743 625)**	**(872 508)**	**(2 049 331)**	**(2 406 899)**	**(1 073 760)**	**(521 038)**
Cash/cash equivalents at the month/year beginning:	7 392 776	7 560 909	8 466 253	7 235 254	6 885 925	6 063 001	6 604 550	7 137 081	6 889 368	8 651 340	7 907 715	7 035 207	7 392 776	4 985 877	3 912 117
Cash/cash equivalents at the month/year end:	7 560 909	8 466 253	7 235 254	6 885 925	6 063 001	6 604 550	7 137 081	6 889 368	8 651 340	7 907 715	7 035 207	4 985 877	4 985 877	3 912 117	3 391 078

Capital programme performance

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

Table SC12 Monthly Budget Statement - capital expenditure trend

Month R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend							
July	37 034	127 858	31 156	128 116	96 961	75.7%	0.4%
August	252 295	225 455		354 057	–		
September	304 942	356 938		710 995	–		
October	430 752	409 037		1 120 032	–		
November	417 260	427 100		1 547 131	–		
December	396 972	366 517		1 913 648	–		
January	202 221	274 033		2 187 681	–		
February	286 640	508 539		2 696 220	–		
March	359 440	757 430		3 453 650	–		
April	532 842	1 009 269		4 462 689	–		
May	664 731	1 421 432		5 883 920	–		
June	1 431 160	2 504 826		8 388 717	–		
Total Capital expenditure	**5 316 290**	**8 388 432**					

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original 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**	**(15 696)**	**55 550**	**71 246**	**128.3%**	**2 269 954**
Roads Infrastructure	800 145	929 567	(26 421)	8 745	35 166	402.1%	892 856
Roads	*800 145*	*929 567*	*(26 421)*	*8 745*	*35 166*	*402.1%*	*892 856*
Storm water Infrastructure	2 093	117 312	–	–	–		2 257
Drainage Collection	*2 093*	*117 312*	–	–	–		*2 257*
Electrical Infrastructure	319 606	368 700	8 048	11 220	3 172	28.3%	391 100
HV Substations	*261 124*	*314 395*	*6 669*	*10 703*	*4 034*	*37.7%*	*336 795*
MV Networks	*(145)*	*6 200*	*566*	*517*	*(49)*	*-9.5%*	*6 200*
LV Networks	*58 627*	*48 105*	*813*	–	*(813)*	*-100.0%*	*48 105*
Water Supply Infrastructure	461 126	971 327	2 693	21 535	18 842	87.5%	613 649
Reservoirs	*387 712*	*743 800*	*1 870*	*20 535*	*18 665*	*90.9%*	*465 844*
Water Treatment Works	*1 491*	–	–	–	–		*7 000*
Bulk Mains	*41 936*	*73 000*	*122*	–	*(122)*	*-100.0%*	*48 805*
Distribution	*29 987*	*154 527*	*702*	*1 000*	*298*	*29.8%*	*92 000*
Sanitation Infrastructure	129 147	218 499	–	2 250	2 250	100.0%	128 972
Reticulation	*30 907*	*129 199*	–	*1 250*	*1 250*	*100.0%*	*66 672*
Waste Water Treatment Works	*96 932*	*89 300*	–	*1 000*	*1 000*	*100.0%*	*62 300*
Outfall Sewers	*1 308*	–	–	–	–		–
Solid Waste Infrastructure	13 523	251 120	–	11 800	11 800	100.0%	211 120
Landfill Sites	*13 523*	*251 120*	–	*11 800*	*11 800*	*100.0%*	*211 120*
Information and Communication Infrastructure	72 339	30 000	(15)	–	15	100.0%	30 000
Data Centres	*72 339*	*30 000*	*(15)*	–	*15*	*100.0%*	*30 000*
Community Assets	**295 414**	**243 160**	**(707)**	**–**	**707**	**100.0%**	**213 456**
Community Facilities	294 880	242 440	(707)	–	707	100.0%	213 036
Halls	–	*25*	–	–	–		*25*
Centres	–	*17 505*	–	–	–		*100*
Clinics/Care Centres	*37 750*	*21 296*	–	–	–		*21 296*
Fire/Ambulance Stations	*17 103*	–	–	–	–		–
Museums	*2 951*	–	–	–	–		–
Libraries	*8 366*	*7 375*	–	–	–		*7 375*
Cemeteries/Crematoria	*6 237*	*3 500*	–	–	–		*3 500*
Public Open Space	*291*	*11 100*	–	–	–		*11 100*
Nature Reserves	*1 280*	*10 634*	–	–	–		*10 634*
Markets	–	*710*	–	–	–		*710*
Taxi Ranks/Bus Terminals	*220 903*	*170 296*	*(707)*	–	*707*	*100.0%*	*158 296*
Sport and Recreation Facilities	534	720	–	–	–		420
Outdoor Facilities	*534*	*720*	–	–	–		*420*
Heritage assets	–	*30*	–	–	–		*30*
Works of Art	–	*30*	–	–	–		*30*
Other assets	**101 917**	**209 953**	**1 586**	**3 132**	**1 546**	**49.4%**	**222 485**
Operational Buildings	83 095	159 033	1 586	3 132	1 546	49.4%	171 565
Municipal Offices	*34 113*	*115 455*	–	–	–		*118 568*
Laboratories	*8 222*	–	–	–	–		–
Depots	*40 760*	*43 578*	*1 586*	*3 132*	*1 546*	*49.4%*	*52 997*
Housing	18 822	50 920	–	–	–		50 920
Social Housing	*18 822*	*50 920*	–	–	–		*50 920*
Intangible Assets	**12 014**	**41 512**	**73**	**1 660**	**1 587**	**95.6%**	**36 687**
Licences and Rights	12 014	41 512	73	1 660	1 587	95.6%	36 687
Computer Software and Applications	*12 014*	*41 512*	*73*	*1 660*	*1 587*	*95.6%*	*36 687*
Computer Equipment	**121 869**	**95 626**	**178**	**90**	**(88)**	**-97.9%**	**85 642**
Computer Equipment	121 869	95 626	178	90	(88)	-97.9%	85 642
Furniture and Office Equipment	**101 282**	**119 167**	**2 229**	**458**	**(1 772)**	**-387.1%**	**118 377**
Furniture and Office Equipment	101 282	119 167	2 229	458	(1 772)	-387.1%	118 377
Machinery and Equipment	**36 812**	**48 127**	**67**	**200**	**133**	**66.5%**	**53 738**
Machinery and Equipment	36 812	48 127	67	200	133	66.5%	53 738
Transport Assets	**155 011**	**197 348**	**–**	**–**	**–**		**189 029**
Transport Assets	155 011	197 348	–	–	–		189 029
Land	**5 157**	**26 000**	**–**	**–**	**–**		**26 000**
Land	5 157	26 000	–	–	–		26 000
Total Capital Expenditure on new assets	**2 627 456**	**3 867 449**	**(12 270)**	**61 089**	**73 360**	**120.1%**	**3 215 398**

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original 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**	**22 419**	**29 707**	**7 288**	**24.5%**	**1 261 274**
Roads Infrastructure	123 380	214 477	530	–	(530)	-100.0%	143 255
Roads	*123 380*	*214 477*	*530*	–	*(530)*	*-100.0%*	*143 255*
Storm water Infrastructure	27 376	59 700	–	–	–		59 700
Drainage Collection	*27 376*	*59 700*	–	–	–		*59 700*
Electrical Infrastructure	301 112	346 825	17 598	19 207	1 609	8.4%	347 219
HV Substations	*70 633*	*74 825*	*1 990*	*2 367*	*376*	*15.9%*	*75 219*
MV Substations	*18 328*	*50 000*	–	*4 850*	*4 850*	*100.0%*	*50 000*
MV Networks	*169 030*	*182 000*	*13 038*	*9 090*	*(3 948)*	*-43.4%*	*182 000*
LV Networks	*43 122*	*40 000*	*2 570*	*2 900*	*330*	*11.4%*	*40 000*
Water Supply Infrastructure	245 200	409 900	2 824	1 000	(1 824)	-182.4%	387 016
Bulk Mains	*27 999*	*60 000*	*359*	–	*(359)*	*-100.0%*	*50 000*
Distribution	*217 201*	*349 900*	*2 464*	*1 000*	*(1 464)*	*-146.4%*	*337 016*
Sanitation Infrastructure	132 652	376 433	1 467	9 500	8 033	84.6%	321 083
Pump Station	*8 288*	*18 733*	*997*	*1 000*	*3*	*0.3%*	*18 733*
Reticulation	*38 034*	*87 700*	–	–	–		*57 700*
Waste Water Treatment Works	*69 421*	*170 000*	*80*	–	*(80)*	*-100.0%*	*144 650*
Outfall Sewers	*16 908*	*100 000*	*390*	*8 500*	*8 110*	*95.4%*	*100 000*
Information and Communication Infrastructure	7 784	1 500	–	–	–		3 000
Data Centres	*7 784*	*1 500*	–	–	–		*3 000*
Community Assets	**3 774**	**19 283**	**–**	**–**	**–**		**19 283**
Community Facilities	3 774	19 283	–	–	–		19 283
Halls	–	9 883	–	–	–		9 883
Clinics/Care Centres	*1 172*	*8 000*	–	–	–		*8 000*
Libraries	*1 992*	–	–	–	–		–
Public Open Space	*610*	*1 400*	–	–	–		*1 400*
Heritage assets	***5 074***	***600***	**–**	**–**	**–**		***1 251***
Monuments	5 074	600	–	–	–		1 251
Other assets	**72 045**	**71 250**	**9**	**220**	**211**	**96.0%**	**62 200**
Operational Buildings	20 078	26 689	9	200	191	95.6%	17 639
Municipal Offices	*11 282*	*24 339*	–	–	–		*15 289*
Laboratories	*299*	*300*	–	–	–		*300*
Depots	*8 497*	*2 050*	*9*	*200*	*191*	*95.6%*	*2 050*
Housing	51 967	44 561	–	20	20	100.0%	44 561
Social Housing	*51 967*	*44 561*	–	*20*	*20*	*100.0%*	*44 561*
Intangible Assets	**9 154**	**2 500**	**–**	**–**	**–**		**7 000**
Licences and Rights	9 154	2 500	–	–	–		7 000
Computer Software and Applications	9 154	2 500	–	–	–		7 000
Computer Equipment	**117 790**	**125 859**	**1 073**	**12 015**	**10 942**	**91.1%**	**116 755**
Computer Equipment	117 790	125 859	1 073	12 015	10 942	91.1%	116 755
Furniture and Office Equipment	**17 030**	**28 889**	**4**	**82**	**78**	**94.7%**	**23 626**
Furniture and Office Equipment	17 030	28 889	4	82	78	94.7%	23 626
Machinery and Equipment	**62 916**	**11 454**	**–**	**50**	**50**	**100.0%**	**10 204**
Machinery and Equipment	62 916	11 454	–	50	50	100.0%	10 204
Transport Assets	**375 447**	**622 937**	**6 461**	**–**	**(6 461)**	**-100.0%**	**622 937**
Transport Assets	375 447	622 937	6 461	–	(6 461)	-100.0%	622 937
Total Capital Expenditure on renewal of existing assets	**1 500 735**	**2 291 609**	**29 966**	**42 074**	**12 108**	**28.8%**	**2 124 530**

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original 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**	**13 160**	**5 388**	**(7 773)**	**-144.3%**	**1 207 567**
Roads Infrastructure	178 498	192 672	587	–	(587)	-100.0%	196 376
Roads	*178 498*	*192 672*	*587*	–	*(587)*	*-100.0%*	*196 376*
Storm water Infrastructure	4 893	41 000	–	–	–		41 000
Drainage Collection	*4 893*	*41 000*	–	–	–		*41 000*
Electrical Infrastructure	40 691	29 582	10 748	–	(10 748)	-100.0%	29 582
HV Substations	*40 691*	*29 582*	*10 748*	–	*(10 748)*	*-100.0%*	*29 582*
Water Supply Infrastructure	117 651	75 350	10	700	690	98.6%	75 350
Reservoirs	*4 973*	*10 350*	–	*700*	*700*	*100.0%*	*10 350*
Distribution	*112 679*	*65 000*	*10*	–	*(10)*	*-100.0%*	*65 000*
Sanitation Infrastructure	324 757	848 773	29	1 201	1 172	97.6%	748 834
Pump Station	–	*60 000*	–	–	–		*60 000*
Reticulation	*7 723*	*7 323*	–	*1 201*	*1 201*	*100.0%*	*3 000*
Waste Water Treatment Works	*317 033*	*781 450*	*29*	–	*(29)*	*-100.0%*	*685 834*
Solid Waste Infrastructure	12 233	111 425	1 786	3 487	1 700	48.8%	111 425
Landfill Sites	*12 233*	*111 425*	*1 786*	*3 487*	*1 700*	*48.8%*	*111 425*
Information and Communication Infrastructure	–	*5 000*	–	–	–		*5 000*
Data Centres	–	*5 000*	–	–	–		*5 000*
Community Assets	**239 647**	**368 879**	**28**	**4 142**	**4 114**	**99.3%**	**373 685**
Community Facilities	153 098	221 725	25	142	116	82.1%	200 146
Halls	*1 698*	*8 430*	–	–	–		*180*
Centres	*13 117*	*12 800*	–	–	–		*19 900*
Clinics/Care Centres	*39 641*	*61 400*	*25*	*142*	*116*	*82.1%*	*54 861*
Fire/Ambulance Stations	*12 394*	–	–	–	–		–
Museums	*302*	–	–	–	–		–
Libraries	*7 819*	*10 125*	–	–	–		*10 125*
Cemeteries/Crematoria	*5 922*	*19 750*	–	–	–		*10 500*
Public Open Space	*41 436*	*48 740*	–	–	–		*41 600*
Nature Reserves	*10 569*	*6 680*	–	–	–		*9 180*
Public Ablution Facilities	*1 923*	*8 000*	–	–	–		*8 000*
Taxi Ranks/Bus Terminals	*18 278*	*45 800*	–	–	–		*45 800*
Sport and Recreation Facilities	86 550	147 154	2	4 000	3 998	99.9%	173 539
Indoor Facilities	1 102	14 290	–	–	–		39 040
Outdoor Facilities	*85 448*	*132 864*	*2*	*4 000*	*3 998*	*99.9%*	*134 499*
Heritage assets	**1 293**	**–**	**–**	**–**	**–**		**–**
Monuments	*1 293*	–	–	–	–		–
Other assets	**223 244**	**499 095**	**24**	**15 424**	**15 400**	**99.8%**	**500 619**
Operational Buildings	187 997	423 217	24	15 336	15 312	99.8%	424 891
Municipal Offices	*87 612*	*265 406*	–	*7 478*	*7 478*	*100.0%*	*286 880*
Yards	*76*	–	–	–	–		*200*
Depots	*100 309*	*157 811*	*24*	*7 858*	*7 834*	*99.7%*	*137 811*
Housing	35 247	75 878	–	88	88	100.0%	75 728
Social Housing	*35 247*	*75 878*	–	*88*	*88*	*100.0%*	*75 728*
Intangible Assets	**23 908**	**16 950**	**248**	**–**	**(248)**	**-100.0%**	**26 952**
Licences and Rights	23 908	16 950	248	–	(248)	-100.0%	26 952
Computer Software and Applications	*23 908*	*16 950*	*248*	–	*(248)*	*-100.0%*	*26 952*
Computer Equipment	**225**	**17 540**	**–**	**–**	**–**		**15 540**
Computer Equipment	*225*	*17 540*	–	–	–		*15 540*
Furniture and Office Equipment	**10 973**	**17 447**	**–**	**–**	**–**		**9 822**
Furniture and Office Equipment	*10 973*	*17 447*	–	–	–		*9 822*
Machinery and Equipment	**10 085**	**5 662**	**–**	**–**	**–**		**4 225**
Machinery and Equipment	*10 085*	*5 662*	–	–	–		*4 225*
Total Capital Expenditure on upgrading of existing assets	**1 188 099**	**2 229 374**	**13 460**	**24 953**	**11 493**	**46.1%**	**2 138 410**

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

Description	2018/19	Budget 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							
Infrastructure	**713 245**	**2 047 033**	**80 686**	**93 736**	**13 050**	**13.9%**	**2 047 033**
Roads Infrastructure	**590**	**688 377**	**9 991**	**21 309**	**11 319**	53.1%	**688 377**
Roads	*590*	*688 377*	*9 991*	*21 309*	*11 319*	*53.1%*	*688 377*
Electrical Infrastructure	**229 128**	**541 437**	**36 169**	**34 362**	**(1 808)**	**-5.3%**	**541 437**
Power Plants	*113 328*	*17 215*	*2 782*	*1 091*	*(1 691)*	*-155.0%*	*17 215*
HV Substations	–	*31 272*	*3*	*1 983*	*1 981*	*99.9%*	*31 272*
MV Substations	–	*353 066*	*22 544*	*22 408*	*(136)*	*-0.6%*	*353 066*
LV Networks	*115 800*	*139 884*	*10 841*	*8 880*	*(1 961)*	*-22.1%*	*139 884*
Water Supply Infrastructure	**195 130**	**440 218**	**22 592**	**24 354**	**1 762**	**7.2%**	**440 218**
Reservoirs	–	*41 845*	*1 148*	*2 522*	*1 374*	*54.5%*	*41 845*
Pump Stations	*25 734*	*53 419*	*2 381*	*3 158*	*777*	*24.6%*	*53 419*
Water Treatment Works	*1 866*	*43 287*	*3 003*	*2 164*	*(839)*	*-38.8%*	*43 287*
Bulk Mains	–	*8 242*	*635*	*725*	*90*	*12.4%*	*8 242*
Distribution	*167 530*	*293 425*	*15 424*	*15 784*	*360*	*2.3%*	*293 425*
Sanitation Infrastructure	**282 758**	**374 750**	**11 816**	**13 547**	**1 731**	**12.8%**	**374 750**
Reticulation	–	*250 258*	*5 806*	*9 908*	*4 103*	*41.4%*	*250 258*
Waste Water Treatment Works	*282 718*	*113 257*	*5 591*	*3 346*	*(2 245)*	*-67.1%*	*113 257*
Outfall Sewers	*40*	*11 235*	*419*	*292*	*(127)*	*-43.4%*	*11 235*
Solid Waste Infrastructure	**5 639**	**2 250**	**119**	**164**	**46**	**27.8%**	**2 250**
Landfill Sites	*5 639*	*2 250*	*119*	*164*	*46*	*27.8%*	*2 250*
Community Assets	**131 143**	**504 731**	**9 050**	**16 107**	**7 057**	**43.8%**	**504 731**
Community Facilities	130 809	122 404	734	4 276	3 542	82.8%	122 404
Halls	*17 593*	*45 452*	*25*	*505*	*480*	*95.1%*	*45 452*
Centres	*83*	*6 514*	*33*	*12*	*(22)*	*-187.9%*	*6 514*
Clinics/Care Centres	*10 690*	*6 258*	*214*	*459*	*245*	*53.4%*	*6 258*
Fire/Ambulance Stations	–	*5 562*	*62*	*181*	*119*	*65.6%*	*5 562*
Libraries	*98 314*	*34 665*	*86*	*2 307*	*2 221*	*96.3%*	*34 665*
Cemeteries/Crematoria	*2 874*	*10 129*	*231*	*280*	*50*	*17.7%*	*10 129*
Nature Reserves	*923*	*4 689*	*82*	*205*	*122*	*59.9%*	*4 689*
Public Ablution Facilities	*332*	*6 856*	*1*	*327*	*327*	*99.8%*	*6 856*
Markets	–	*2 278*	–	–	–		*2 278*
Sport and Recreation Facilities	334	382 327	8 316	11 831	3 516	29.7%	382 327
Indoor Facilities	*269*	*25*	–	*0*	*0*	*100.0%*	*25*
Outdoor Facilities	*65*	*382 301*	*8 316*	*11 831*	*3 515*	*29.7%*	*382 301*

Table continues on next page.

Description	2018/19	Budget Year 2019/20					
	Audited Outcome	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands						%	
Heritage assets	**–**	**1 916**	**1**	**44**	**43**	**96.7%**	**1 916**
Works of Art	–	1 916	1	44	43	96.7%	1 916
Investment properties	**13 891**	**8 043**	**16**	**666**	**650**	**97.6%**	**8 043**
Revenue Generating	13 891	43	6	4	(1)	-26.1%	43
Improved Property	*13 891*	*43*	*6*	*4*	*(1)*	*-26.1%*	*43*
Non-revenue Generating	–	8 001	10	661	651	98.5%	8 001
Unimproved Property	–	*8 001*	*10*	*661*	*651*	*98.5%*	*8 001*
Other assets	**72 660**	**338 649**	**5 404**	**9 935**	**4 531**	**45.6%**	**338 649**
Operational Buildings	72 660	338 649	5 404	9 935	4 531	45.6%	338 649
Municipal Offices	*590*	*333 831*	*5 421*	*9 624*	*4 203*	*43.7%*	*333 831*
Laboratories	–	*2 136*	*(36)*	*91*	*127*	*139.0%*	*2 136*
Training Centres	*72 070*	*521*	*17*	*44*	*27*	*61.4%*	*521*
Depots	–	*2 162*	*2*	*176*	*174*	*99.0%*	*2 162*
Computer Equipment	**63 807**	**246 058**	**7 746**	**14 118**	**6 372**	**45.1%**	**246 058**
Computer Equipment	63 807	246 058	7 746	14 118	6 372	45.1%	246 058
Furniture and Office Equipment	**3**	**542 256**	**25 272**	**28 891**	**3 618**	**12.5%**	**542 256**
Furniture and Office Equipment	3	542 256	25 272	28 891	3 618	12.5%	542 256
Transport Assets	**102 625**	**440 991**	**15 972**	**25 070**	**9 098**	**36.3%**	**440 991**
Transport Assets	102 625	440 991	15 972	25 070	9 098	36.3%	440 991
Total Repairs and Maintenance Expenditure	**1 097 376**	**4 129 677**	**144 147**	**188 567**	44 420	23.6%	**4 129 677**

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original 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**	**110 888**	**108 083**	**(2 805)**	**-2.6%**	**1 296 991**
Roads Infrastructure	359 467	406 286	32 622	33 857	1 235	3.6%	406 286
Roads	359 467	*294 830*	*23 122*	*24 569*	*1 447*	*5.9%*	*294 830*
Road Structures	–	*72 658*	*6 124*	*6 055*	*(69)*	*-1.1%*	*72 658*
Road Furniture	–	*38 798*	*3 376*	*3 233*	*(143)*	*-4.4%*	*38 798*
Storm water Infrastructure	46 522	45 851	4 267	3 821	(447)	-11.7%	45 851
Drainage Collection	46 522	*45 851*	*4 267*	*3 821*	*(447)*	*-11.7%*	*45 851*
Electrical Infrastructure	246 946	233 540	19 467	19 462	(5)	0.0%	233 540
Power Plants	6 957	*6 955*	*580*	*580*	*(0)*	*0.0%*	*6 955*
HV Substations	20 514	–	–	–	–	-	–
HV Transmission Conductors	–	*14 594*	*1 221*	*1 216*	*(5)*	*-0.4%*	*14 594*
MV Substations	52 768	*13 983*	*297*	*1 165*	*868*	*74.5%*	*13 983*
MV Switching Stations	–	*52 620*	*4 673*	*4 385*	*(288)*	*-6.6%*	*52 620*
MV Networks	103 470	*104 873*	*8 925*	*8 739*	*(186)*	*-2.1%*	*104 873*
LV Networks	63 237	*40 516*	*3 770*	*3 376*	*(394)*	*-11.7%*	*40 516*
Water Supply Infrastructure	236 904	264 253	23 297	22 021	(1 276)	-5.8%	264 253
Reservoirs	21 898	*22 414*	*3 473*	*1 868*	*(1 605)*	*-86.0%*	*22 414*
Pump Stations	5 459	*5 415*	*453*	*451*	*(2)*	*-0.5%*	*5 415*
Water Treatment Works	28 239	*26 172*	*2 900*	*2 181*	*(719)*	*-33.0%*	*26 172*
Bulk Mains	10 405	*17 915*	*868*	*1 493*	*625*	*41.9%*	*17 915*
Distribution	170 903	*192 337*	*15 602*	*16 028*	*426*	*2.7%*	*192 337*
Sanitation Infrastructure	266 016	264 260	22 522	22 022	(501)	-2.3%	264 260
Pump Station	7 130	8 144	582	679	97	*14.3%*	8 144
Reticulation	157 546	155 668	12 990	12 972	(17)	*-0.1%*	155 668
Waste Water Treatment Works	88 511	87 640	7 884	7 303	(580)	*-7.9%*	87 640
Outfall Sewers	12 830	12 807	1 067	1 067	(0)	*0.0%*	12 807
Solid Waste Infrastructure	45 630	36 207	3 145	3 017	(128)	-4.2%	36 207
Landfill Sites	*45 630*	*36 207*	*3 145*	*3 017*	*(128)*	*-4.2%*	*36 207*
Coastal Infrastructure	–	4 560	473	380	(93)	-24.5%	4 560
Promenades	–	*4 560*	*473*	*380*	*(93)*	*-24.5%*	*4 560*
Information and Communication Infrastructure	52 537	42 035	5 094	3 503	(1 591)	-45.4%	42 035
Data Centres	*52 537*	–	–	–	–	-	–
Core Layers	–	*6 610*	*590*	*551*	*(39)*	*-7.1%*	*6 610*
Distribution Layers	–	*35 424*	*4 504*	*2 952*	*(1 552)*	*-52.6%*	*35 424*
Community Assets	**348 370**	**364 191**	**30 101**	**30 349**	**248**	**0.8%**	**364 191**
Community Facilities	129 027	155 005	12 303	12 917	614	4.8%	155 005
Halls	2 727	*2 756*	*276*	*230*	*(46)*	*-20.1%*	*2 756*
Centres	3 835	*47 842*	*4 081*	*3 987*	*(94)*	*-2.4%*	*47 842*
Clinics/Care Centres	9 506	*8 247*	*558*	*687*	*129*	*18.8%*	*8 247*
Fire/Ambulance Stations	1 696	*2 462*	*141*	*205*	*64*	*31.2%*	*2 462*
Testing Stations	1 106	*1 122*	*96*	*94*	*(2)*	*-2.6%*	*1 122*
Museums	194	*363*	*18*	*30*	*12*	*39.1%*	*363*
Theatres	112	*112*	*9*	*9*	*(0)*	*0.0%*	*112*
Libraries	5 270	*6 142*	*499*	*512*	*13*	*2.56%*	*6 142*
Cemeteries/Crematoria	3 256	*3 880*	*273*	*323*	*51*	*15.7%*	*3 880*
Public Open Space	18 365	*17 178*	*1 242*	*1 431*	*190*	*13.2%*	*17 178*
Nature Reserves	378	*817*	*31*	*68*	*37*	*53.7%*	*817*
Public Ablution Facilities	2 350	*1 941*	*200*	*162*	*(38)*	*-23.6%*	*1 941*
Markets	1 586	*1 509*	*136*	*126*	*(10)*	*-8.0%*	*1 509*
Airports	4	*4*	*0*	*0*	*0*	*0.0%*	*4*
Taxi Ranks/Bus Terminals	78 643	*60 630*	*4 742*	*5 052*	*311*	*6.1%*	*60 630*
Sport and Recreation Facilities	219 343	209 186	17 798	17 432	(366)	-2.1%	209 186
Indoor Facilities	9 678	*6 267*	*543*	*522*	*(20)*	*-3.9%*	*6 267*
Outdoor Facilities	209 665	*202 919*	*17 256*	*16 910*	*(346)*	*-2.0%*	*202 919*

Table continues on next page.

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class							
Investment properties	**1 714**	**1 714**	**143**	**143**	**0**	**0.0%**	**1 714**
Revenue Generating	1 714	1 714	143	143	0	0.0%	1 714
Improved Property	1 714	*1 714*	*143*	*143*	*0*	*0.0%*	*1 714*
Other assets	**291 700**	**258 709**	**21 809**	**21 559**	**(250)**	**-1.2%**	**258 709**
Operational Buildings	192 111	155 594	13 569	12 966	(603)	-4.6%	155 594
Municipal Offices	162 150	*9 231*	*505*	*769*	*264*	*34.3%*	*9 231*
Workshops	–	*31 024*	*2 475*	*2 585*	*111*	*4.3%*	*31 024*
Yards	212	–	–	–	–	-	–
Laboratories	295	–	–	–	–	-	–
Training Centres	289	*303*	*24*	*25*	*1*	*4.8%*	*303*
Manufacturing Plant	–	*6 970*	*581*	*581*	*(0)*	*0.0%*	*6 970*
Depots	29 165	*108 066*	*9 984*	*9 006*	*(978)*	*-10.9%*	*108 066*
Housing	99 589	103 115	8 241	8 593	352	4.1%	103 115
Social Housing	99 589	*103 115*	*8 241*	*8 593*	*352*	*4.1%*	*103 115*
Intangible Assets	**147 789**	**143 931**	**12 691**	**11 994**	**(696)**	**-5.8%**	**143 931**
Licences and Rights	147 789	143 931	12 691	11 994	(696)	-5.8%	143 931
Computer Software and Applications	77 609	*73 751*	*6 842*	*6 146*	*(696)*	*-11.3%*	*73 751*
Unspecified	70 180	*70 180*	*5 848*	*5 848*	*(0)*	*0.0%*	*70 180*
Computer Equipment	**223 929**	**228 215**	**18 722**	**19 018**	**296**	**1.6%**	**228 215**
Computer Equipment	223 929	*228 215*	*18 722*	*19 018*	*296*	*1.6%*	*228 215*
Furniture and Office Equipment	**124 655**	**115 391**	**9 537**	**9 616**	**79**	**0.8%**	**115 391**
Furniture and Office Equipment	124 655	*115 391*	*9 537*	*9 616*	*79*	*0.8%*	*115 391*
Machinery and Equipment	**110 232**	**119 369**	**9 346**	**9 947**	**602**	**6.0%**	**119 369**
Machinery and Equipment	110 232	119 369	9 346	9 947	602	6.0%	119 369
Transport Assets	**333 717**	**417 125**	**29 991**	**34 760**	**4 770**	**13.7%**	**417 125**
Transport Assets	333 717	417 125	29 991	34 760	4 770	13.7%	417 125
Land	–	69 253	–	5 771	5 771	100.0%	69 253
Land	–	*69 253*	–	*5 771*	*5 771*	100.0%	*69 253*
Zoo's, Marine and Non-biological Animals	–	197	16	16	0	2.1%	197
Zoo's, Marine and Non-biological Animals	–	*197*	*16*	*16*	*0*	2.1%	*197*
Total Depreciation	**2 836 129**	**3 015 086**	**243 244**	**251 257**	**8 014**	**3.2%**	**3 015 086**

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance							
Property rates	9 529 022	9 916 685	763 885	826 390	(62 505)	-7.6%	9 916 685
Service charges	18 876 837	19 690 195	1 726 494	1 660 520	65 974	4.0%	19 451 191
Investment revenue	1 136 550	919 395	109 678	76 616	33 062	43.2%	807 771
Transfers and subsidies	7 049 218	7 376 568	1 239 556	1 263 831	(24 274)	-1.9%	7 375 929
Other own revenue	4 170 626	3 305 614	185 370	273 107	(87 738)	-32.1%	3 280 460
Total Revenue (excluding capital transfers and contributions)	**40 762 253**	**41 208 458**	**4 024 984**	**4 100 465**	**(75 481)**	**-1.8%**	**40 832 036**
Employee costs	12 398 749	13 908 778	916 336	1 061 578	(145 242)	-13.7%	13 428 662
Remuneration of Councillors	161 297	179 818	13 368	14 985	(1 617)	-10.8%	180 399
Depreciation & asset impairment	2 881 595	3 065 250	247 376	249 666	(2 291)	-0.9%	2 992 856
Finance charges	833 211	790 756	63 410	65 635	(2 225)	-3.4%	790 756
Materials and bulk purchases	9 939 136	11 746 242	109 239	180 525	(71 286)	-39.5%	11 475 346
Transfers and subsidies	338 494	374 860	3 284	7 154	(3 870)	-54.1%	432 883
Other expenditure	9 521 398	12 033 540	423 117	601 080	(177 963)	-29.6%	11 748 377
Total Expenditure	**36 073 879**	**42 099 245**	**1 776 129**	**2 180 624**	**(404 494)**	**-18.5%**	**41 049 278**
Surplus/(Deficit)	**4 688 375**	**(890 787)**	**2 248 854**	**1 919 841**	**329 013**	**17.1%**	**(217 242)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 058 060	2 211 385	(4 588)	14 933	(19 520)	-130.7%	2 192 150
Contributions & Contributed assets	54 342	53 700	3 653	3 342	312	9.3%	53 700
Surplus/(Deficit) after capital transfers & contributions	**6 800 776**	**1 374 299**	**2 247 920**	**1 938 116**	**309 804**	**16.0%**	**2 028 608**
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**6 800 776**	**1 374 299**	**2 247 920**	**1 938 116**	**309 804**	**16.0%**	**2 028 608**
Capital expenditure & funds sources							
Capital expenditure	**5 398 091**	**8 430 911**	**31 383**	**131 656**	**(100 273)**	**-76.2%**	**7 520 818**
Capital transfers recognised	2 119 370	2 265 085	(934)	18 274	(19 209)	-105.1%	1 933 210
Borrowing	388 077	1 091 580	3 635	4 601	(966)	-21.0%	938 257
Internally generated funds	**2 890 643**	**5 074 246**	**28 682**	**108 781**	**(80 099)**	**-73.6%**	**4 649 351**
Total sources of capital funds	**5 398 091**	**8 430 911**	**31 383**	**131 656**	**(100 273)**	**-76.2%**	**7 520 818**
Financial position							
Total current assets	19 680 178	18 660 159	18 363 123				18 660 159
Total non current assets	53 235 652	58 112 027	53 506 275				58 112 027
Total current liabilities	9 228 803	12 973 358	5 639 997				12 973 358
Total non current liabilities	13 148 025	14 911 172	13 118 222				14 911 172
Community wealth/Equity	**50 539 003**	**48 887 656**	**53 111 179**				**48 887 656**
Cash flows							
Net cash from (used) operating	–	4 472 317	1 132 872	680 027	(452 845)	-66.6%	4 472 317
Net cash from (used) investing	–	(7 761 267)	(926 323)	(1 685 344)	(759 020)	45.0%	(7 761 267)
Net cash from (used) financing	–	748 685	(50 000)	(50 000)	–		748 685
Cash/cash equivalents at the month/year end	**–**	**5 087 575**	**7 784 389**	**6 572 524**	**(1 211 865)**	**-18.4%**	**5 087 575**

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

Description	2018/19	Budget Year 2019/20					
R thousands	Audited Outcome	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional							
Governance and administration	**15 401 143**	**15 354 923**	**1 397 069**	**1 417 209**	(20 140)	-1.4%	**15 449 097**
Executive and council	1 085	299	20	25	(6)	-22.4%	299
Finance and administration	15 400 050	15 354 622	1 397 049	1 417 196	(20 147)	-1.4%	15 448 795
Internal audit	8	3	1	(12)	13	-111.4%	3
Community and public safety	**3 658 350**	**3 301 487**	**189 510**	**214 676**	(25 166)	-11.7%	**3 151 361**
Community and social services	133 503	125 650	6 828	6 621	208	3.1%	125 649
Sport and recreation	84 356	86 512	1 616	4 647	(3 032)	-65.2%	63 591
Public safety	1 731 924	1 238 308	89 207	102 545	(13 337)	-13.0%	1 241 648
Housing	1 311 409	1 374 066	75 706	70 160	5 545	7.9%	1 243 521
Health	397 158	476 952	16 153	30 703	(14 550)	-47.4%	476 952
Economic and environmental services	**1 811 128**	**2 297 417**	**39 459**	**105 406**	(65 948)	-62.6%	**2 197 327**
Planning and development	361 835	450 811	29 529	31 878	(2 348)	-7.4%	436 820
Road transport	1 426 446	1 831 775	17 032	73 395	(56 363)	-76.8%	1 747 072
Environmental protection	22 848	14 831	(7 102)	134	(7 236)	-5400.8%	13 436
Trading services	**21 713 306**	**22 228 113**	**2 407 682**	**2 357 255**	50 427	2.1%	**21 988 470**
Energy sources	13 552 457	14 080 480	1 395 390	1 287 973	107 417	8.3%	14 080 480
Water management	4 539 934	4 468 354	616 637	658 531	(41 894)	-6.4%	4 326 514
Waste water management	2 041 455	1 956 104	108 683	128 763	(20 080)	-15.6%	1 858 302
Waste management	1 579 460	1 723 174	286 973	281 988	4 985	1.8%	1 723 174
Other	**290 728**	**291 603**	**(9 671)**	**24 193**	**(33 864)**	**-140.0%**	**291 630**
Total Revenue - Functional	**42 874 655**	**43 473 543**	**4 024 049**	**4 118 739**	**(94 690)**	**-2.3%**	**43 077 886**
Expenditure - Functional							
Governance and administration	**7 904 980**	**8 923 446**	**548 358**	**639 034**	(90 676)	-14.2%	**8 903 701**
Executive and council	427 946	535 009	46 335	57 887	(11 552)	-20.0%	534 134
Finance and administration	7 434 167	8 342 352	498 068	577 613	(79 545)	-13.8%	8 323 924
Internal audit	42 866	46 085	3 955	3 534	421	11.9%	45 643
Community and public safety	**7 262 878**	**7 857 502**	**449 212**	**522 816**	(73 604)	-14.1%	**5 318 338**
Community and social services	906 335	971 924	55 718	69 191	(13 474)	-19.5%	971 926
Sport and recreation	1 188 044	1 187 125	64 708	72 168	(7 460)	-10.3%	1 186 389
Public safety	2 838 761	2 910 539	191 474	208 402	(16 928)	-8.1%	646 025
Housing	1 158 391	1 480 067	63 756	79 441	(15 685)	-19.7%	1 206 149
Health	1 171 349	1 307 848	73 556	93 613	(20 057)	-21.4%	1 307 848
Economic and environmental services	**4 411 983**	**5 277 186**	**207 054**	**268 628**	(61 574)	-22.9%	**7 238 234**
Planning and development	1 028 373	1 511 371	71 795	86 598	(14 803)	-17.1%	1 440 663
Road transport	3 236 161	3 607 973	127 225	173 176	(45 951)	-26.5%	5 650 724
Environmental protection	147 450	157 842	8 034	8 854	(820)	-9.3%	146 847
Trading services	**16 148 917**	**19 596 547**	**545 151**	**717 560**	(172 409)	-24.0%	**19 149 340**
Energy sources	10 031 332	11 596 405	173 039	188 878	(15 839)	-8.4%	11 596 405
Water management	2 649 818	3 747 229	203 628	273 869	(70 240)	-25.6%	3 484 923
Waste water management	1 603 252	2 049 818	83 186	103 205	(20 019)	-19.4%	1 864 919
Waste management	1 864 516	2 203 094	85 298	151 609	(66 311)	-43.7%	2 203 093
Other	**345 120**	**444 564**	**26 355**	**32 586**	**(6 231)**	**-19.1%**	**439 666**
Total Expenditure - Functional	**36 073 879**	**42 099 245**	**1 776 129**	**2 180 624**	**(404 494)**	**-18.5%**	**41 049 278**
Surplus/ (Deficit) for the year	**6 800 776**	**1 374 299**	**2 247 920**	**1 938 116**	**309 805**	**16.0%**	**2 028 608**

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	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote							
Vote 1 - Community Services & Health	920 099	974 189	107 986	105 847	2 140	2.0%	974 190
Vote 2 - Corporate Services	69 717	71 523	3 034	5 266	(2 232)	-42.4%	71 523
Vote 3 - Economic Opportunities & Asset Managemnt	282 742	181 445	14 830	15 309	(479)	-3.1%	224 699
Vote 4 - Energy & Climate Change	13 351 154	13 874 705	1 311 335	1 202 188	109 147	9.1%	13 874 705
Vote 5 - Finance	15 954 119	16 174 512	1 983 052	2 012 198	(29 146)	-1.4%	16 219 214
Vote 6 - Human Settlements	1 185 790	1 249 070	23 627	18 081	5 546	30.7%	1 107 948
Vote 7 - Office of the City Manager	164	6	5	(12)	17	-145.2%	11
Vote 8 - Safety & Security	1 766 120	1 291 229	92 322	106 955	(14 633)	-13.7%	1 242 202
Vote 9 - Spatial Planning & Environment	152 894	166 410	4 563	12 507	(7 944)	-63.5%	149 393
Vote 10 - Transport	1 411 897	1 801 886	14 428	69 404	(54 975)	-79.2%	1 765 076
Vote 11 - Urban Management	231 778	301 769	17 856	20 425	(2 569)	-12.6%	301 769
Vote 12 - Water & Waste	7 296 631	7 078 278	464 344	526 696	(62 352)	-11.8%	6 838 635
Vote 13 - Cape Town International Convention Centre	254 028	285 600	(13 094)	23 800	(36 894)	-155.0%	285 600
Vote 14 - Cape Town Stadium	(2 480)	22 921	(239)	76	(314)	-415.3%	22 921
Total Revenue by Vote	**42 874 655**	**43 473 543**	**4 024 049**	**4 118 739**	**(94 690)**	**-2.3%**	**43 077 886**
Expenditure by Vote							
Vote 1 - Community Services & Health	3 413 996	3 925 379	198 880	257 653	(58 773)	-22.8%	3 925 379
Vote 2 - Corporate Services	1 708 985	1 808 667	148 608	131 194	17 413	13.3%	1 808 678
Vote 3 - Economic Opportunities & Asset Managemnt	1 176 847	1 368 210	62 898	78 251	(15 354)	-19.6%	1 368 199
Vote 4 - Energy & Climate Change	10 327 347	12 060 720	195 767	219 901	(24 134)	-11.0%	12 060 720
Vote 5 - Finance	3 173 625	2 933 071	203 437	219 470	(16 033)	-7.3%	2 966 404
Vote 6 - Human Settlements	1 164 176	1 468 810	63 522	78 043	(14 521)	-18.6%	1 204 982
Vote 7 - Office of the City Manager	176 967	237 561	27 425	35 893	(8 468)	-23.6%	237 561
Vote 8 - Safety & Security	3 282 640	3 598 555	221 602	253 584	(31 982)	-12.6%	3 570 108
Vote 9 - Spatial Planning & Environment	575 345	711 474	45 142	50 851	(5 709)	-11.2%	629 778
Vote 10 - Transport	3 322 073	3 679 302	122 696	172 630	(49 933)	-28.9%	3 445 389
Vote 11 - Urban Management	748 353	1 142 379	56 721	69 219	(12 498)	-18.1%	1 142 379
Vote 12 - Water & Waste	6 768 951	8 774 143	409 231	587 504	(178 274)	-30.3%	8 298 728
Vote 13 - Cape Town International Convention Centre	237 836	318 719	20 439	26 560	(6 121)	-23.0%	318 719
Vote 14 - Cape Town Stadium	(3 262)	72 254	(239)	(130)	(109)	83.9%	72 254
Total Expenditure by Vote	**36 073 879**	**42 099 245**	**1 776 129**	**2 180 624**	**(404 494)**	**-18.5%**	**41 049 276**
Surplus/ (Deficit) for the year	**6 800 776**	**1 374 299**	**2 247 920**	**1 938 116**	**309 805**	**16.0%**	**2 028 609**

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source							
Property rates	9 529 022	9 916 685	763 885	826 390	(62 505)	-7.6%	9 916 685
Service charges - electricity revenue	13 018 591	13 623 146	1 304 168	1 189 162	115 006	9.7%	13 623 146
Service charges - water revenue	3 118 799	3 212 017	208 179	246 214	(38 035)	-15.4%	3 051 443
Service charges - sanitation revenue	1 600 851	1 568 599	103 845	117 942	(14 096)	-12.0%	1 490 169
Service charges - refuse revenue	1 138 596	1 286 433	110 301	107 203	3 098	2.9%	1 286 433
Rental of facilities and equipment	545 712	459 882	35 569	38 619	(3 050)	-7.9%	487 173
Interest earned - external investments	1 136 550	919 395	109 678	76 616	33 062	43.2%	807 771
Interest earned - outstanding debtors	358 499	380 814	26 820	30 595	(3 775)	-12.3%	381 098
Dividends received	–	–	–	–	–		–
Fines, penalties and forfeits	1 820 270	1 185 453	81 139	98 677	(17 538)	-17.8%	1 138 128
Licences and permits	64 881	82 218	4 227	6 879	(2 652)	-38.5%	81 783
Agency services	230 144	217 672	15 114	18 139	(3 025)	-16.7%	227 672
Transfers and subsidies	7 049 218	7 376 568	1 239 556	1 263 831	(24 274)	-1.9%	7 375 929
Other revenue	1 027 857	935 842	22 500	76 762	(54 262)	-70.7%	920 874
Gains on disposal of PPE	123 262	43 732	–	3 436	(3 436)	-100.0%	43 732
Total Revenue (excluding capital transfers and contributions)	**40 762 253**	**41 208 458**	**4 024 984**	**4 100 465**	**(75 481)**	**-1.8%**	**40 832 036**
Expenditure By Type							
Employee related costs	12 398 749	13 908 778	916 336	1 061 578	(145 242)	-13.7%	13 428 662
Remuneration of councillors	161 297	179 818	13 368	14 985	(1 617)	-10.8%	180 399
Debt impairment	1 581 306	2 341 928	189 583	189 100	483	0.3%	2 320 177
Depreciation & asset impairment	2 881 595	3 065 250	247 376	249 666	(2 291)	-0.9%	2 992 856
Finance charges	833 211	790 756	63 410	65 635	(2 225)	-3.4%	790 756
Bulk purchases	8 632 303	10 092 601	56 649	91 969	(35 320)	-38.4%	9 969 181
Other materials	1 306 832	1 653 641	52 590	88 557	(35 967)	-40.6%	1 506 165
Contracted services	6 088 992	7 273 811	96 420	252 893	(156 473)	-61.9%	7 106 247
Transfers and subsidies	338 494	374 860	3 284	7 154	(3 870)	-54.1%	432 883
Other expenditure	1 827 003	2 417 044	137 114	159 078	(21 965)	-13.8%	2 321 197
Loss on disposal of PPE	24 097	756	–	9	(9)	-100.0%	756
Total Expenditure	**36 073 879**	**42 099 245**	**1 776 129**	**2 180 624**	**(404 494)**	**-18.5%**	**41 049 278**
Surplus/(Deficit)	**4 688 375**	**(890 787)**	**2 248 854**	**1 919 841**	**329 013**	**17.1%**	**(217 242)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 058 060	2 211 385	(4 588)	14 933	(19 520)	**-130.7%**	2 192 150
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher	49 804	53 700	3 653	3 342	312	**9.3%**	53 700
Transfers and subsidies - capital (in-kind - all)	4 538	–	–	–	–	**100.0%**	–
Surplus/(Deficit) after capital transfers & contributions	**6 800 776**	**1 374 299**	**2 247 920**	**1 938 116**			**2 028 608**
Taxation	–	–	–	–	–	**100.0%**	–
Surplus/(Deficit) after taxation	**6 800 776**	**1 374 299**	**2 247 920**	**1 938 116**			**2 028 608**
Attributable to minorities	–	(9 472)	(421)	(3 042)			–
Surplus/(Deficit) attributable to municipality	**6 800 776**	**1 364 827**	**2 247 499**	**1 935 073**			**2 028 608**
Share of surplus/ (deficit) of associate	–	–	–	–			–
Surplus/ (Deficit) for the year	**6 800 776**	**1 364 827**	**2 247 499**	**1 935 073**			**2 028 608**

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	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation							
Vote 1 - Community Services & Health	294 231	354 281	1 651	4 369	(2 718)	-62.2%	356 941
Vote 2 - Corporate Services	252 050	149 863	277	13 769	(13 492)	-98.0%	143 863
Vote 3 - Economic Opportunities & Asset Managemnt	272 714	389 498	4 095	7 228	(3 133)	-43.3%	387 998
Vote 4 - Energy & Climate Change	749 456	834 094	37 626	33 859	3 767	11.1%	866 679
Vote 5 - Finance	26 225	116 957	656	–	656	100.0%	107 818
Vote 6 - Human Settlements	670 112	869 063	1 457	453	1 005	222.0%	837 153
Vote 7 - Office of the City Manager	2 500	973	–	–	–		1 065
Vote 8 - Safety & Security	206 866	535 237	2 582	–	2 582	100.0%	527 033
Vote 9 - Spatial Planning & Environment	57 070	92 847	930	–	930	100.0%	108 341
Vote 10 - Transport	973 584	1 326 126	(27 031)	8 400	(35 431)	-421.8%	1 006 976
Vote 11 - Urban Management	22 429	122 981	5	259	(253)	-97.9%	107 022
Vote 12 - Water & Waste	1 789 054	3 596 511	8 907	59 781	(50 874)	-85.1%	3 027 449
Vote 13 - Cape Town International Convention Centre	81 801	42 479	227	3 540	(3 313)	-93.6%	42 479
Vote 14 - Cape Town Stadium	–	–	–	–	–		–
Total Capital Expenditure	**5 398 091**	**8 430 911**	**31 383**	**131 656**	**(100 273)**	**-76.2%**	**7 520 818**
Capital Expenditure - Functional Classification							
Governance and administration	**953 790**	**1 120 012**	**6 069**	**25 165**	**(19 096)**	**-75.9%**	**1 062 477**
Executive and council	3 413	24 280	–	342	(342)	-100.0%	6 226
Finance and administration	950 102	1 095 600	6 069	24 823	(18 754)	-75.6%	1 056 119
Internal audit	275	131	–	–	–		131
Community and public safety	**988 852**	**1 547 286**	**5 653**	**822**	**4 831**	**587.9%**	**1 515 930**
Community and social services	83 095	105 089	1 524	228	1 296	569.5%	105 089
Sport and recreation	88 538	141 792	98	–	98	100.0%	141 848
Public safety	87 618	349 905	2 548	–	2 548	100.0%	349 941
Housing	670 112	869 063	1 457	453	1 005	222.0%	837 153
Health	59 489	81 436	25	142	(116)	-82.1%	81 897
Economic and environmental services	**1 066 375**	**1 534 310**	**(26 095)**	**8 490**	**(34 585)**	**-407.4%**	**1 224 664**
Planning and development	51 066	151 588	260	90	170	189.2%	166 831
Road transport	988 308	1 345 610	(27 031)	8 400	(35 431)	-421.8%	1 018 171
Environmental protection	27 000	37 112	675	–	675	100.0%	39 662
Trading services	**2 292 473**	**4 176 629**	**45 529**	**93 640**	**(48 110)**	**-51.4%**	**3 665 007**
Energy sources	736 092	805 190	36 652	33 859	2 793	8.2%	833 834
Water management	921 660	1 517 922	5 593	24 185	(18 592)	-76.9%	1 186 994
Waste water management	533 320	1 381 056	1 496	12 451	(10 955)	-88.0%	1 211 718
Waste management	101 400	472 461	1 788	23 145	(21 357)	-92.3%	432 461
Other	96 601	52 674	227	3 540	(3 313)	-93.6%	52 740
Total Capital Expenditure - Functional Classification	**5 398 091**	**8 430 911**	**31 383**	**131 656**	**(100 273)**	**-76.2%**	**7 520 818**
Funded by:							
National Government	2 047 136	2 189 348	(4 588)	14 850	(19 438)	-130.9%	1 864 471
Provincial Government	22 430	22 038	–	83	(83)	-100.0%	15 039
District Municipality	–	–	–	–	–		–
Other transfers and grants	49 804	53 700	3 653	3 342	312	9.3%	53 700
Transfers recognised - capital	**2 119 370**	**2 265 085**	**(934)**	**18 274**	**(19 209)**	**-105.1%**	**1 933 210**
Borrowing	388 077	1 091 580	3 635	4 601	(966)	-21.0%	938 257
Internally generated funds	2 890 643	5 074 246	28 682	108 781	(80 099)	-73.6%	4 649 351
Total Capital Funding	**5 398 091**	**8 430 911**	**31 383**	**131 656**	**(100 273)**	**-76.2%**	**7 520 818**

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description R thousands	2018/19	Budget Year 2019/20		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
ASSETS				
Current assets				
Cash	314 520	156 520	114 326	156 520
Call investment deposits	10 820 194	6 362 856	10 815 563	6 362 856
Consumer debtors	6 158 122	9 710 204	4 746 810	9 710 204
Other debtors	1 935 164	1 842 280	2 224 573	1 842 280
Current portion of long-term receivables	14 121	15 755	14 121	15 755
Inventory	438 058	572 544	447 731	572 544
Total current assets	**19 680 178**	**18 660 159**	**18 363 123**	**18 660 159**
Non current assets				
Long-term receivables	18 511	23 333	17 680	23 333
Investments	5 497 220	4 504 471	5 999 856	4 504 471
Investment property	582 962	581 285	582 962	581 285
Investments in Associate	–	–	–	–
Property, plant and equipment	46 299 735	52 439 627	46 068 554	52 439 627
Biological	–	–	–	–
Intangible	697 380	424 856	697 380	424 856
Other non-current assets	139 844	138 455	139 844	138 455
Total non current assets	**53 235 652**	**58 112 027**	**53 506 275**	**58 112 027**
TOTAL ASSETS	**72 915 830**	**76 772 186**	**71 869 398**	**76 772 186**
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Borrowing	427 597	489 858	427 597	489 858
Consumer deposits	451 470	494 658	450 741	494 658
Trade and other payables	7 197 600	10 840 416	3 607 680	10 840 416
Provisions	1 152 136	1 148 426	1 153 980	1 148 426
Total current liabilities	**9 228 803**	**12 973 358**	**5 639 997**	**12 973 358**
Non current liabilities				
Borrowing	6 270 937	7 838 577	6 241 134	7 838 577
Provisions	6 877 088	7 072 595	6 877 088	7 072 595
Total non current liabilities	**13 148 025**	**14 911 172**	**13 118 222**	**14 911 172**
TOTAL LIABILITIES	**22 376 827**	**27 884 530**	**18 758 220**	**27 884 530**
NET ASSETS	**50 539 003**	**48 887 656**	**53 111 179**	**48 887 656**
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	46 175 579	41 845 420	48 752 674	41 845 420
Reserves	4 363 424	7 042 235	4 358 504	7 042 235
TOTAL COMMUNITY WEALTH/EQUITY	**50 539 003**	**48 887 656**	**53 111 179**	**48 887 656**

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2018/19	Budget Year 2019/20					
R thousands	Audited Outcome	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	–	9 714 194	787 067	767 798	19 269	2.5%	9 714 194
Service charges	–	18 787 179	1 641 002	1 569 927	71 075	4.5%	18 787 179
Other revenue	–	2 046 212	173 632	64 588	109 044	168.8%	2 046 212
Government - operating	–	7 376 568	1 211 622	898 977	312 645	34.8%	7 376 568
Government - capital	–	2 211 385	618 934	480 670	138 264	28.8%	2 211 385
Interest	–	919 395	110 517	70 288	40 229	57.2%	919 395
Dividends	–	–	–	–	–	-	–
Payments							
Suppliers and employees	–	(35 865 543)	(3 366 643)	(3 128 998)	237 645	-7.6%	(35 865 543)
Finance charges	–	(717 075)	(43 259)	(43 223)	36	-0.1%	(717 075)
Transfers and Grants	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**–**	**4 472 317**	**1 132 872**	**680 027**	**(452 845)**	**-66.6%**	**4 472 317**
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	–	97 432	–	–	–		97 432
Decrease (Increase) in non-current debtors	–	–	–	–	–		–
Decrease (increase) other non-current receivables	–	1 228	–	–	–		1 228
Decrease (increase) in non-current investments	–	(267 859)	–	–	–		(267 859)
Payments							
Capital assets	–	(7 592 068)	(926 323)	(1 685 344)	(759 020)	45.0%	(7 592 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**	**(7 761 267)**	**(926 323)**	**(1 685 344)**	**(759 020)**	**45.0%**	**(7 761 267)**
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	–	–	–	–	–		–
Borrowing long term/refinancing	–	1 091 580	–	–	–		1 091 580
Increase (decrease) in consumer deposits	–	41 983	–	–	–		41 983
Payments							
Repayment of borrowing	–	(384 878)	(50 000)	(50 000)	–		(384 878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**748 685**	**(50 000)**	**(50 000)**	**–**		**748 685**
NET INCREASE/ (DECREASE) IN CASH HELD	**–**	**(2 540 265)**	**156 549**	**(1 055 316)**			**(2 540 265)**
Cash/cash equivalents at beginning:	–	7 627 840	7 627 840	7 627 840			7 627 840
Cash/cash equivalents at month/year end:	–	5 087 575	7 784 389	6 572 524			5 087 575

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

Executive Summary

The company hosted 33 events for the period under review.

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	14 482	6 900	1 139	575	564	98.1%	6 900
Transfers recognised - operational	–	–	–	–	–		–
Other own revenue	273 510	278 700	20 865	14 317	6 548	45.7%	278 700
Total Revenue (excluding capital transfers and contributions)	**287 992**	**285 600**	**22 004**	**14 892**	**7 112**	**47.8%**	**285 600**
Employee costs	62 839	89 652	6 070	7 259	(1 189)	-16.4%	89 652
Remuneration of Board Members	415	581	–	–	–		581
Depreciation and asset impairment	49 584	50 164	4 132	4 180	(48)	-1.2%	50 164
Finance charges	–	–	–	–	–		–
Materials and bulk purchases	35 639	40 524	2 934	2 922	12	0.4%	40 524
Transfers and grants	–	–	–	–	–		–
Other expenditure	115 940	137 798	10 341	11 168	(826)	-7.4%	137 798
Total Expenditure	**264 417**	**318 719**	**23 477**	**25 529**	**(2 052)**	**-8.0%**	**318 719**
Surplus/(Deficit)	**23 575**	**(33 118)**	**(1 473)**	**(10 637)**	**9 164**	**-86.1%**	**(33 118)**
Transfers recognised - capital	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**23 575**	**(33 118)**	**(1 473)**	**(10 637)**	**9 164**	**-86.1%**	**(33 118)**
Taxation	6 601	–	–	–	–		–
Surplus/ (Deficit) for the year	**16 974**	**(33 118)**	**(1 473)**	**(10 637)**	**9 164**	**-86.1%**	**(33 118)**
Capital expenditure & funds sources							
Capital expenditure	**81 801**	**42 479**	**227**	**3 540**	**(3 313)**	**-93.6%**	**42 479**
Transfers recognised - capital	–	–	–	–	–		–
Borrowing	–	–	–	–	–		–
Internally generated funds	81 801	42 479	227	3 540	(3 313)	-93.6%	42 479
Total sources of capital funds	**81 801**	**42 479**	**227**	**3 540**	**(3 313)**	**-93.6%**	**42 479**
Financial position							
Total current assets	221 852	181 214	258 199				181 214
Total non current assets	730 270	712 645	710 924				712 645
Total current liabilities	92 001	106 255	76 794				106 255
Total non current liabilities	–	–	–				–
Community wealth/Equity	**860 121**	**787 605**	**892 329**				**787 605**
Cash flows							
Net cash from (used) operating	(16 285)	(23 312)	(18 899)	(6 091)	(12 807)	210.2%	(23 312)
Net cash from (used) investing	(25 567)	(42 479)	7 514	(3 540)	11 054	-312.3%	(42 479)
Net cash from (used) financing	–	–	–	–	–		–
Cash/cash equivalents at the year end	**181 905**	**163 428**	**170 520**	**219 588**	**(49 067)**	**18.2%**	**163 428**

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

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 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	128 088	131 820	8 922	4 253	4 668	109.8%	131 820
Interest earned - external investments	14 482	6 900	1 139	575	564	98.1%	6 900
Interest earned - outstanding debtors	–	–	–	–	–		–
Dividends received	–	–	–	–	–		–
Fines, penalties and forfeits	–	–	–	–	–		–
Licences and permits	–	–	–	–	–		–
Agency services	–	–	–	–	–		–
Transfers and subsidies	–	–	–	–	–		–
Other revenue	145 422	146 880	11 944	10 064	1 880	18.7%	146 880
Gains on disposal of PPE	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**287 992**	**285 600**	**22 004**	**14 892**	**7 112**	**47.8%**	**285 600**
Expenditure By Type							
Employee related costs	62 839	89 652	6 070	7 259	(1 189)	-16.4%	89 652
Remuneration of Directors	415	581	–	–	–		581
Debt impairment	–	300	–	25	(25)	-100.0%	300
Depreciation & asset impairment	49 584	50 164	4 132	4 180	(48)	-1.2%	50 164
Finance charges	–	–	–	–	–		–
Bulk purchases	–	–	–	–	–		–
Other materials	35 639	40 524	2 934	2 922	12	0.4%	40 524
Contracted services	59 223	66 227	4 620	5 214	(594)	-11.4%	66 227
Transfers and subsidies	–	–	–	–	–		–
Other expenditure	56 717	71 272	5 721	5 928	(207)	-3.5%	71 272
Loss on disposal of PPE	–	–	–	–	–		–
Total Expenditure	**264 417**	**318 719**	**23 477**	**25 529**	**(2 052)**	**-8.0%**	**318 719**
Surplus/(Deficit)	**23 575**	**(33 118)**	**(1 473)**	**(10 637)**	**9 164**	**-86.1%**	**(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	23 575	(33 118)	(1 473)	(10 637)	9 164	-86.1%	(33 118)
Taxation	6 601	–	–	–	–	-	–
Surplus/(Deficit) for the year	**16 974**	**(33 118)**	**(1 473)**	**(10 637)**	**9 164**		**(33 118)**

Table F3 Monthly Budget Statement – Capital expenditure

Description	2018/19	Current Year 2019/20					
R thousands	Audited Outcome	Original 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	**60 982**	**22 450**	**–**	**1 871**	**(1 871)**	**-100.0%**	**22 450**
Operational Buildings	60 982	22 450	–	1 871	(1 871)	-100.0%	22 450
Municipal Offices	60 982	22 450	–	1 871	(1 871)	-100.0%	22 450
Computer Equipment	**14 244**	**17 051**	**–**	**1 421**	**(1 421)**	**-100.0%**	**17 051**
Computer Equipment	14 244	17 051	–	1 421	(1 421)	-100.0%	17 051
Furniture and Office Equipment	**5 434**	**1 630**	**56**	**136**	**(80)**	**-58.9%**	**1 630**
Furniture and Office Equipment	5 434	1 630	56	136	(80)	-58.9%	1 630
Machinery and Equipment	**1 141**	**1 348**	**171**	**112**	**59**	**52.4%**	**1 348**
Machinery and Equipment	1 141	1 348	171	112	59	52.4%	1 348
Total Capital Expenditure	**81 801**	**42 479**	**227**	**3 540**	**(3 313)**	**-93.6%**	**42 479**

Funded by:							
National Government	–	–	–	–	–		–
Provincial Government	–	–	–	–	–		–
Parent Municipality	–	–	–	–	–		–
District Municipality	–	–	–	–	–		–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	–	–	–	–	–		–
Internally generated funds	81 801	42 479	227	3 540	(3 313)	-93.6%	42 479
Total Capital Funding	**81 801**	**42 479**	**227**	**3 540**	**(3 313)**	**-93.6%**	**42 479**

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2018/19	Current Year 2019/20		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	12 048	–	5 268	–
Call investment deposits	171 060	163 428	166 430	163 428
Consumer debtors	–	–	–	–
Other debtors	36 679	16 032	84 543	16 032
Current portion of long-term receivables	–	–	–	–
Inventory	2 065	1 755	1 958	1 755
Total current assets	**221 852**	**181 214**	**258 199**	**181 214**
Non current assets				
Long-term receivables	–	–	–	–
Investments	–	0	–	0
Investment property	–	–	–	–
Investment in Associate	–	–	–	–
Property, plant and equipment	600 706	583 081	581 360	583 081
Biological	–	–	–	–
Intangible	–	–	–	–
Other non-current assets	129 564	129 564	129 564	129 564
Total non current assets	**730 270**	**712 645**	**710 924**	**712 645**
TOTAL ASSETS	**952 122**	**893 859**	**969 123**	**893 859**
LIABILITIES				
Current liabilities	–	–	–	–
Bank overdraft	–	–	–	–
Borrowing	–	–	–	–
Consumer deposits	40 509	32 849	37 030	32 849
Trade and other payables	47 331	68 596	33 758	68 596
Provisions	4 161	4 810	6 006	4 810
Total current liabilities	**92 001**	**106 255**	**76 794**	**106 255**
Non current liabilities	–	–	–	–
Borrowing	–	–	–	–
Provisions	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**92 001**	**106 255**	**76 794**	**106 255**
NET ASSETS	**860 121**	**787 605**	**892 329**	**787 605**
COMMUNITY WEALTH/EQUITY	–	–	–	–
Accumulated Surplus/(Deficit)	(417 306)	(489 823)	(385 099)	(489 823)
Reserves	1 277 428	1 277 428	1 277 428	1 277 428
TOTAL COMMUNITY WEALTH/EQUITY	**860 121**	**787 605**	**892 329**	**787 605**

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20					
R thousands	Audited Outcome	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	262 741	277 139	15 290	14 231	1 059	7.4%	277 139
Government - operating	–	–	–	–	–		–
Government - capital	–	–	–	–	–		–
Interest	14 482	6 900	1 139	575	564	98.1%	6 900
Dividends	–	–	–	–	–		–
Payments							
Suppliers and employees	(293 508)	(307 351)	(35 328)	(20 897)	(14 430)	69.1%	(307 351)
Finance charges	–	–	–	–	–		–
Dividends paid	–	–	–	–	–		–
Transfers and Grants	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(16 285)**	**(23 312)**	**(18 899)**	**(6 091)**	**(12 807)**	**210.2%**	**(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	(25 567)	(42 479)	7 514	(3 540)	11 054	-312.3%	(42 479)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(25 567)**	**(42 479)**	**7 514**	**(3 540)**	**11 054**	**-312.3%**	**(42 479)**
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	**(41 852)**	**(65 791)**	**(11 384)**	**(9 631)**	**(1 753)**	**18.2%**	**(65 791)**
Cash/cash equivalents at the year begin:	223 757	229 219	181 905	229 219	(47 314)	-20.6%	229 219
Cash/cash equivalents at the year end:	181 905	163 428	170 520	219 588	(49 067)	18.2%	163 428

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items			
Interest earned - external investments	564	The variance is due to favourable cash balances as a result of the timing of capital projects paid, the investment of surplus funds and favourable interest rates.	None required.
Other revenue	1 880	Good growth experienced in subcontracted services and other revenues.	None required.
Rental of facilities and equipment	4 668	The over-recovery is as a result of higher yielding events, timing of events as well as international events held at the CTICC.	None required.
Expenditure items			
Employee related costs	(1 189)	The under expenditure relates to vacancies and related savings for the period under review.	None required.
Other materials	12	The over expenditure is due to timing of expenditure relating to events and functions.	None required.
Contracted services	(594)	The under expenditure is due to timing of expenditure and should equalise during the year.	None required.
Other expenditure	(207)	The variance for the decreased expenditure is due to the timing difference of costs.	None required.
Capital Expenditure items			
Computer Equipment	1 421	Due to timing of capital spend as at 31 July 2019.	None required.
Furniture and Office Equipment	80	Due to timing of capital spend as at 31 July 2019.	None required.
Machinery and Equipment	(59)	Due to timing of capital spend as at 31 July 2019.	None required.
Municipal Offices	1 871	Due to timing of capital spend as at 31 July 2019.	None required.
Cash flow items			
Interest	564	The variance is due to favourable cash balances as a result of the timing of capital projects paid, the investment of surplus funds and favourable interest rates.	None required.
Other revenue	1 059	The variance is due to lower venue rentals and food and beverages revenue.	None required.
Suppliers and employees	(14 430)	The variance is due to creditors outstanding at the end of 2018/19, which was settled in the current year.	None required.
Capital assets	11 054	Due to timing of capital spend as at 31 July 2019.	None required.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2018/19	Current Year 2019/20		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	18.8%	15.7%	17.6%	15.7%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	10.7%	13.5%	8.6%	13.5%
Liquidity					
Current Ratio	Current assets/current liabilities	241.1%	170.5%	336.2%	170.5%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	241.1%	170.5%	336.2%	170.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	199.0%	153.8%	223.6%	153.8%
Revenue Management					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.7%	5.6%	384.2%	5.6%
Other Indicators					
Employee costs	Employee costs/Total Revenue - capital revenue	21.8%	31.4%	27.6%	31.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	17.2%	17.6%	18.8%	17.6%

Table SF3 Entity Aged debtors

Detail R thousands	Current 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	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	37 530	506	0	–	–	–	–	7 227	45 263	–	7 227
Total By Income Source	**37 530**	**506**	**0**	**–**	**–**	**–**	**–**	**7 227**	**45 263**	**–**	**7 227**
Debtors Age Analysis By Customer Group											
Organs of State	–	–	–	–	–	–	–	–	–	–	
Commercial	–	–	–	–	–	–	–	–	–	–	
Households	–	–	–	–	–	–	–	–	–	–	
Other	37 530	506	0	–	–	–	–	7 227	45 263	–	
Total By Customer Group	**37 530**	**506**	**0**	**–**	**–**	**–**	**–**	**7 227**	**45 263**	**–**	

Table SF4 Entity Aged creditors

Detail R thousands	Current 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
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	–	–	–	–	–	–	–	–	–
Auditor General	–	–	–	–	–	–	–	–	–
Other	8 787	–	–	–	–	–	–	–	8 787
Total By Customer Type	**8 787**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**8 787**

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Current Year 2019/20							
	Period of investment Months	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value Begin	Change	End
CTICC								
Cash				-	-	168	(3)	165
Nedbank - Call Deposit - 03/7881544007/000105					6.3	20		20
ABSA Bank - Current - 4072900553				33	-	8 332	(6 634)	1 698
ABSA Bank - Exh Serv - Current - 4072900731				5	-	660	(90)	570
ABSA Bank - Treasury Account - 40-7373-1246					-	75		75
ABSA Bank - Convenco Account - 40-7373-3701				14	-	2 607	14	2 621
ABSA Bank - Call Deposit - 4074708347				37	6.25	408	9 037	9 445
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367				158	7.604	24 625	158	24 783
Investec Bank - (462097) 1008645				93	7.82	14 352	93	14 445
Nedgroup Money Market - (800167964) - 8319631	-	-		201	7.76	30 923	201	31 124
ABSA Bank - CTICC Money Market - 9316676360	-	-		91	8.15	14 715	(14 625)	91
Nedgroup Corp Money Market - (800167964) 8292731	-	-		238	7.63	36 988	238	37 225
ABSA Bank - CTICC East - Current - 4072900228	-	-		2	-	207	(66)	140
ABSA Bank - CTICC East - Call Deposit 4083941322	-	-			6.25	3	()	3
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	-	-		268	6.30	49 026	268	49 294
Nedbank - Current - 1232 043850	-	-		-	-			
First National Bank -RMB Investment- SMT-DI15H00101	One	One		-	-			
Total investments				**1 139**		**183 108**	**(11 410)**	**171 698**

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration							
Board Members of Entities							
Board Fees	415	581	–	–	–		581
Sub Total - Board Members of Entities	**415**	**581**	**–**	**–**	**–**		**581**
% increase		**40.1%**					**40.1%**
Senior Managers of Entities							
Basic Salaries	8 884	9 595	800	800	–		9 595
Sub Total - Senior Managers of Entities	**8 884**	**9 595**	**800**	**800**	**–**		**9 595**
% increase		**8.0%**					**8.0%**
Other Staff of Entities							
Basic Salaries	53 955	80 057	5 270	6 459	(1 189)	-18.4%	80 057
Sub Total - Other Staff of Entities	**53 955**	**80 057**	**5 270**	**6 459**	**(1 189)**	**-18.4%**	**80 057**
% increase		**48.4%**					**48.4%**
Total Municipal Entities remuneration	**63 254**	**90 233**	**6 070**	**7 259**	**(1 189)**	**-16.4%**	**90 233**
Unpaid salary, allowances & benefits in arrears	–	–	–	–	–	-	-

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	Budget	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	11 691	7 988	13 253	15 560	2 314	7 146	12 923	20 444	12 642	9 685	9 253	131 820	140 101	148 907
Interest earned - external investments	1 139	575	575	575	575	575	575	575	575	575	575	11	6 900	7 314	7 753
Other revenue	11 944	11 188	13 129	17 831	15 219	6 648	8 589	13 141	13 862	11 505	11 411	12 412	146 880	156 050	165 800
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	**22 004**	**23 454**	**21 692**	**31 659**	**31 354**	**9 538**	**16 309**	**26 639**	**34 882**	**24 722**	**21 671**	**21 676**	**285 600**	**303 465**	**322 460**
Employee related costs															
Employee related costs	6 070	7 259	7 259	7 259	7 259	7 259	7 683	7 683	7 683	7 683	7 683	8 872	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	25	50	300	300	300
Depreciation & asset impairment	4 132	4 180	4 180	4 180	4 180	4 180	4 180	4 180	4 180	4 180	4 180	4 229	50 164	43 787	41 186
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	2 934	3 281	3 348	4 105	4 334	2 064	2 327	3 939	3 903	3 123	3 178	3 988	40 524	43 045	45 725
Contracted services	4 620	5 155	5 460	5 702	6 220	4 237	5 090	6 004	5 854	5 671	5 584	6 630	66 227	70 212	74 449
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	5 721	5 759	6 096	6 132	6 033	5 792	5 826	5 913	6 079	5 977	5 865	6 080	71 272	75 927	80 884
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	**23 477**	**25 658**	**26 514**	**27 404**	**28 051**	**23 702**	**25 131**	**27 745**	**27 870**	**26 659**	**26 515**	**29 993**	**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	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure															
Capital assets	227	3 540	3 540	3 540	3 540	3 540	3 540	3 540	3 540	3 540	3 540	6 853	42 479	52 206	52 527
Total capital expenditure	**227**	**3 540**	**3 540**	**3 540**	**3 540**	**3 540**	**3 540**	**3 540**	**3 540**	**3 540**	**3 540**	**6 853**	**42 479**	**52 206**	**52 527**
Cash flow															
Other Revenue	15 290	22 742	20 990	30 898	30 594	8 909	15 640	25 908	34 101	24 002	20 970	27 096	277 139	296 674	316 463
Grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest	1 139	575	575	575	575	575	575	575	575	575	575	11	6 900	7 314	7 753
Suppliers, employees and other	(35 328)	(21 720)	(22 734)	(23 369)	(18 964)	(20 507)	(23 069)	(23 049)	(22 005)	(21 864)	(23 119)	(51 625)	(307 351)	(281 495)	(298 882)
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(18 899)**	**1 597**	**(1 169)**	**8 104**	**12 205**	**(11 023)**	**(6 854)**	**3 434**	**12 671**	**2 713**	**(1 574)**	**(24 518)**	**(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	(3 540)	(3 540)	(3 540)	(3 540)	(3 540)	(3 540)	(3 540)	(3 540)	(3 540)	(3 540)	(14 594)	(42 479)	(52 206)	(52 527)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**7 514**	**(3 540)**	**(3 540)**	**(3 540)**	**(3 540)**	**(3 540)**	**(3 540)**	**(3 540)**	**(3 540)**	**(3 540)**	**(3 540)**	**(14 594)**	**(42 479)**	**(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)**	**(1 943)**	**(4 709)**	**4 564**	**8 665**	**(14 563)**	**(10 394)**	**(106)**	**9 131**	**(826)**	**(5 114)**	**(39 112)**	**(65 791)**	**(29 712)**	**(27 193)**

Table SF8a Entity capital expenditure on new assets by asset class

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class							
Other assets	**60 461**	**9 700**	**–**	**808**	**(808)**	**-100.0%**	**9 700**
Operational Buildings	60 461	9 700	–	808	(808)	-100.0%	9 700
Municipal Offices	*60 461*	*9 700*	–	*808*	*(808)*	*-100.0%*	*9 700*
Computer Equipment	**12 713**	**4 600**	**–**	**383**	**(383)**	**-100.0%**	**4 600**
Computer Equipment	12 713	4 600	–	383	(383)	-100.0%	4 600
Furniture and Office Equipment	**5 434**	**455**	**56**	**38**	**18**	**47.4%**	**455**
Furniture and Office Equipment	5 434	455	56	38	18	47.4%	455
Machinery and Equipment	**1 141**	**481**	**171**	**40**	**131**	**327.4%**	**481**
Machinery and Equipment	1 141	481	171	40	131	327.4%	481
Total Capital Expenditure on new assets	**79 749**	**15 236**	**227**	**1 270**	**(1 043)**	**-82.1%**	**15 236**

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

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original 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**	**–**	**1 063**	**(1 063)**	**-100.0%**	**12 750**
Operational Buildings	521	12 750	–	1 063	(1 063)	-100.0%	12 750
Municipal Offices	*521*	*12 750*	–	*1 063*	*(1 063)*	-100.0%	*12 750*
Computer Equipment	**1 531**	**12 451**	**–**	**1 038**	**(1 038)**	**-100.0%**	**12 451**
Computer Equipment	1 531	12 451	–	1 038	(1 038)	-100.0%	12 451
Furniture and Office Equipment	**–**	**1 175**	**–**	**98**	**(98)**	**-100.0%**	**1 175**
Furniture and Office Equipment	–	1 175	–	98	(98)	-100.0%	1 175
Machinery and Equipment	**–**	**867**	**–**	**72**	**(72)**	**-100.0%**	**867**
Machinery and Equipment	–	867	–	72	(72)	-100.0%	867
Total Capital Expenditure on renewal of existing assets	**2 052**	**27 243**	**–**	**2 270**	**(2 270)**	**-100.0%**	**27 243**

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class							
Other assets	**15 134**	**17 003**	**1 101**	**1 417**	**(315)**	**-22.3%**	**17 003**
Operational Buildings	15 134	17 003	1 101	1 417	(315)	-22.3%	17 003
Municipal Offices	*15 134*	*17 003*	*1 101*	*1 417*	*(315)*	*-22.3%*	*17 003*
Total Repairs and Maintenance Expenditure	**15 134**	**17 003**	**1 101**	**1 417**	**(315)**	**-22.3%**	**17 003**

Table SF8d Entity depreciation by asset class

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD %	Full Year Forecast
Depreciation by Asset Class/Sub-class							
Other assets	**49 584**	**50 164**	**4 132**	**4 180**	**(48)**	**-1.2%**	**50 164**
Operational Buildings	49 584	50 164	4 132	4 180	(48)	**-1.2%**	50 164
Municipal Offices	49 584	50 164	4 132	4 180	(48)	-1.2%	50 164
Total Depreciation	**49 584**	**50 164**	**4 132**	**4 180**	**(48)**	**-1.2%**	**50 164**

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

Table F1 Monthly Budget Statement Summary

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance							
Property rates	–	–	–	–	–		–
Service charges	–	–	–	–	–		–
Investment revenue	–	–	–	–	-		–
Transfers recognised - operational	54 172	71 346	319	5 946	(5 627)	-94.6%	71 346
Other own revenue	21 375	22 921	827	1 910	(1 083)	-56.7%	22 921
Total Revenue (excluding capital transfers and contributions)	**75 547**	**94 267**	**1 145**	**7 856**	**(6 710)**	**-85.4%**	**94 267**
Employee costs	–	–	–	–	–		–
Remuneration of Board Members	369	739	–	62	(62)	-100.0%	739
Depreciation and asset impairment	–	–	–	–	–		–
Finance charges	–	–	–	–	–		–
Materials and bulk purchases	445	1 354	13	113	(100)	-88.3%	1 354
Transfers and grants	–	–	–	–	–		–
Other expenditure	74 802	92 174	1 132	4 182	(3 050)	-72.9%	92 174
Total Expenditure	**75 616**	**94 267**	**1 145**	**4 356**	**(3 211)**	**-73.7%**	**94 267**
Surplus/(Deficit)	**(69)**	**–**	**–**	**3 499**	**(3 499)**	**-100.0%**	**–**
Transfers recognised - capital	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(69)**	**–**	**–**	**3 499**	**(3 499)**	**-100.0%**	**–**
Taxation	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(69)**	**–**	**–**	**3 499**	**(3 499)**	**-100.0%**	**–**
Financial position							
Total current assets	11	9 616	11				9 616
Total non current assets	–	–	–				–
Total current liabilities	80	9 616	–				9 616
Total non current liabilities	–	–	–				–
Community wealth/Equity	**(69)**	**–**	**–**				**–**
Cash flows							
Net cash from (used) operating	11	3 771	–	3 499	(3 499)	-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**	**9 345**	**(9 335)**	**-100.0%**	**9 617**

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

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 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	21 321	16 071	820	1 357	(536)	-39.5%	16 071
Interest earned - external investments	–	–	–	–	–		–
Interest earned - outstanding debtors	–	–	–	–	–		–
Dividends received	–	–	–	–	–		–
Fines, penalties and forfeits	–	–	–	–	–		–
Licences and permits	–	–	–	–	–		–
Agency services	–	–	–	–	–		–
Transfers and subsidies	54 172	71 346	319	5 946	(5 627)	-94.6%	71 346
Other revenue	54	6 850	6	553	(547)	-98.9%	6 850
Gains on disposal of PPE	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**75 547**	**94 267**	**1 145**	**7 856**	**(6 710)**	**-85.4%**	**94 267**
Expenditure By Type							
Employee related costs	–	–	–	–	–		–
Remuneration of Directors	369	739	–	62	(62)	-100.0%	739
Debt impairment	–	–	–	–	–		–
Depreciation & asset impairment	–	–	–	–	–		–
Finance charges	–	–	–	–	–		–
Bulk purchases	–	–	–	–	–		–
Other materials	445	1 354	13	113	(100)	-88.3%	1 354
Contracted services	58 331	73 100	1 116	3 894	(2 778)	-71.3%	73 100
Transfers and subsidies	–	–	–	–	–		–
Other expenditure	16 471	19 074	15	287	(272)	-94.6%	19 074
Loss on disposal of PPE	–	–	–	–	–		–
Total Expenditure	**75 616**	**94 267**	**1 145**	**4 356**	**(3 211)**	**-73.7%**	**94 267**
Surplus/(Deficit)	(69)	–	–	3 499	**(3 499)**	**-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	(69)	–	–	3 499	(3 499)	-100.0%	–
Taxation	–	–	–	–	–		–
Surplus/(Deficit) for the year	**(69)**	**–**	**–**	**3 499**	**(3 499)**		**–**

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2018/19	Current Year 2019/20		
R thousands	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
ASSETS				
Current assets				
Cash	11	9 616	11	9 616
Call investment deposits	–	–	–	–
Consumer debtors	–	–	–	–
Other debtors	–	–	–	–
Current portion of long-term receivables	–	–	–	–
Inventory	–	–	–	–
Total current assets	**11**	**9 616**	**11**	**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	**11**	**9 616**	**11**	**9 616**
LIABILITIES				
Current liabilities	–	–	–	–
Bank overdraft	–	–	–	–
Borrowing	–	–	–	–
Consumer deposits	–	–	–	–
Trade and other payables	80	9 616	–	9 616
Provisions	–	–	–	–
Total current liabilities	**80**	**9 616**	**–**	**9 616**
Non current liabilities	–	–	–	–
Borrowing	–	–	–	–
Provisions	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**80**	**9 616**	**–**	**9 616**
NET ASSETS	**(69)**	**–**	**11**	**–**
COMMUNITY WEALTH/EQUITY	–	–	–	–
Accumulated Surplus/(Deficit)	(80)	–	–	–
Reserves	11	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**(69)**	**–**	**–**	**–**

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20					
R thousands	Audited Outcome	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	21 375	22 921	827	1 910	(1 083)	-56.7%	22 921
Government - operating	54 254	71 346	319	5 946	(5 627)	-94.6%	71 346
Government - capital	–	–	–	–	–		–
Interest	–	–	–	–	–		–
Dividends	–	–	–	–	–		–
Payments	–	–	–	–	–		–
Suppliers and employees	(75 618)	(90 496)	(1 145)	(4 356)	3 211	-73.7%	(90 496)
Finance charges	–	–	–	–	–		–
Dividends paid	–	–	–	–	–		–
Transfers and Grants	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**11**	**3 771**	**–**	**3 499**	**(3 499)**		**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**	**–**	**3 499**	**(3 499)**	**-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	9 345	9 335	-100.0%	9 617

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN STADIUM

Table SF1 Entity Material variance explanation

Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items			
Rental of facilities and equipment	(536)	Fewer events for the period resulting in less income being generated.	No remedial action required.
Transfers and subsidies	(5 627)	Grant income is directly linked to actual expenditure and is reduced for the period under review as actual YTD expenditure is significantly lower than anticipated, due to the various reasons listed against the expenditure items.	No remedial action required.
Other revenue	(547)	The commercialisation and parking tenders have not yet been awarded/activated impacting directly on the expected revenue.	No remedial action required.
Expenditure items			
Remuneration of Directors	(62)	No board meetings were held in July 2019.	No remedial action required.
Other materials	(100)	Lower than anticipated expenditure incurred for the period under review.	No remedial action required.
Contracted services	(2 778)	Lower than anticipated expenditure incurred for the period under review.	No remedial action required.
Other expenditure	(272)	Lower than anticipated expenditure incurred for the period under review.	No remedial action required.
Cash flow items			
Other revenue	(1 083)	Fewer than anticipated events for the period resulting in less income being generated.	No remedial action required.
Government - operating	(5 627)	Grant income is directly linked to actual expenditure and is reduced for the period under review as actual YTD expenditure is significantly lower than anticipated, due to the various reasons listed against the expenditure items.	No remedial action required.
Suppliers and employees	3 211	The commercialisation and parking tenders have not yet been awarded/activated impacting directly on the expected revenue.	No remedial action required.

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration							
Board Members of Entities							
Board Fees	369	739	–	62	(62)	-100.0%	739
Sub Total - Board Members of Entities	**369**	**739**	**–**	**62**	**(62)**	**-100.0%**	**739**
% increase		**100.2%**					**100.2%**
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	**369**	**739**	**–**	**62**	**(62)**	**-100.0%**	**739**
Unpaid salary, allowances & benefits in arrears	–	–	–	–	–	-	-

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	Budget	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	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 339	1 858	16 071	16 958	23 440
Transfers and subsidies	319	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	11 572	71 346	69 971	65 496
Other revenue	6	600	600	600	600	600	600	600	600	600	600	844	6 850	7 566	8 354
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	**1 145**	**7 885**	**7 885**	**7 885**	**7 885**	**7 885**	**7 885**	**7 885**	**7 885**	**7 885**	**7 885**	**14 274**	**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	113	113	113	113	113	113	113	113	113	113	212	1 354	1 428	1 514
Contracted services	1 116	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	11 983	73 100	74 150	75 798
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	15	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	1 589	3 164	19 074	18 141	19 156
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	**1 145**	**7 702**	**7 702**	**7 702**	**7 702**	**7 702**	**7 702**	**7 702**	**7 702**	**7 702**	**7 702**	**15 359**	**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	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	2 994	22 921	24 524	31 794
Grants	319	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	11 572	71 346	69 971	65 496
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suppliers, employees and other	(1 145)	(7 541)	(7 541)	(7 541)	(7 541)	(7 541)	(7 541)	(7 541)	(7 541)	(7 541)	(7 541)	(13 938)	(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**	**314**	**628**	**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**	**314**	**628**	**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	**22 816**	**23 698**	**10**	**1 975**	**(1 965)**	**-99.5%**	**23 698**
Sport and Recreation Facilities	22 816	23 698	10	1 975	(1 965)	-99.5%	23 698
Outdoor Facilities	22 816	*23 698*	10	1 975	(1 965)	-99.5%	23 698
Total Repairs and Maintenance Expenditure	**22 816**	**23 698**	**10**	**1 975**	**(1 965)**	**-99.5%**	**23 698**

CM56161

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, the Municipal Manager of **City of Cape Town**, hereby certify that the monthly budget statement for **July 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 -08- 0 7 ------------------------------------

CTICC

12 August 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 **July 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 12/8/2019

Print name J. ELLINGSON

Title: **Accounting Officer**

Signature ______________ Date 12 AUGUST 2019

Cape Town International Convention Centre
Convention Square, 1 Lower Long Street,
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CAPE TOWN STADIUM (RF)

CAPE TOWN STADIUM

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

05 August 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 **July 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 12/08/2019

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

Signature__________ Date 12/08/19

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

JULY 2019 (2020 M01)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge INAnnual	Budget Charge OUTAnnual	Net BudgetAnnual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUTY-t-D	Net BudgetY-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUTY-t-D	Net ActualY-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	103 498 587	17 263 904	-973 257	119 789 235	76 739 323	17 907 968	-975 776	93 671 515	-26 117 720
Finance: CM & H	3 128 293	5 223 949	-8 194 935	157 307	230 824	363 698	-582 908	11 615	216 848	367 982	-584 830	0	-11 615
HR Business Partner: CM & H	4 103 954	6 435 937	-10 333 742	206 148	330 039	447 688	-761 147	16 581	318 012	453 012	-771 024	0	-16 580
Library & Information Services	510 428 618	110 806 362	-5 198 570	616 036 410	39 006 501	8 340 077	-418 920	46 927 658	28 557 075	8 338 804	-461 934	36 433 945	-10 493 713
Management: Community Services & Health	24 822 976	99 965 473	-123 545 655	1 242 794	2 031 816	6 632 501	-8 562 589	101 728	466 176	8 088 882	-8 555 059	0	-101 728
Planning & Development & PMO	35 152 810	51 627 122	-73 219 334	13 560 598	2 128 310	3 636 282	-5 285 540	479 053	1 742 725	3 562 454	-4 993 303	311 877	-167 176
Recreation & Parks	1 602 841 627	1 728 237 246	-1 139 085 458	2 191 993 415	89 350 562	105 491 988	-59 486 019	135 356 531	71 466 380	83 705 757	-40 104 229	115 067 908	-20 288 623
Social Development & ECD	295 850 235	306 901 541	-167 968 840	434 782 936	14 318 683	15 967 133	-5 855 016	24 430 800	9 649 613	13 700 835	-4 255 948	19 094 500	-5 336 300
Support Services: CM & H	15 726 024	16 201 933	-30 941 248	986 709	1 245 057	1 149 663	-2 315 972	78 749	880 772	1 079 127	-1 956 908	2 991	-75 758
Community Services & Health	**3 991 734 435**	**2 554 281 776**	**-1 570 787 748**	**4 975 228 463**	**252 140 381**	**159 292 934**	**-84 241 366**	**327 191 950**	**190 036 924**	**137 204 822**	**-62 659 011**	**264 582 736**	**-62 609 214**
Communications	79 084 121	31 893 879	-97 315 367	13 662 634	3 940 826	2 015 112	-5 964 370	-8 432	3 362 268	1 807 987	-4 361 154	809 101	817 533
Customer Relations	73 331 365	24 462 931	-93 388 054	4 406 242	5 585 817	1 744 172	-6 993 156	336 833	5 523 375	2 217 724	-7 706 275	34 825	-302 008
Executive & Council Support	59 241 035	38 120 862	-96 282 718	1 079 179	4 427 720	2 886 796	-7 127 240	187 276	4 223 705	3 153 000	-7 851 045	-474 340	-661 616
Finance: CS	9 402 041	2 138 991	-10 583 226	957 806	448 879	161 776	-550 262	60 393	379 723	160 569	-507 847	32 445	-27 948
HR Business Partner: CS	3 182 784	1 097 205	-4 119 779	160 209	255 581	84 304	-327 017	12 868	257 352	78 189	-335 542	0	-12 868
Human Resources	301 769 265	57 454 728	-289 770 548	69 453 446	22 974 809	4 190 832	-21 852 257	5 313 384	22 741 917	4 909 519	-22 891 234	4 760 202	-553 182
Information & Knowledge Management	50 194 741	17 058 805	-53 169 228	14 084 319	3 517 645	1 254 586	-3 760 326	1 011 905	3 849 300	1 496 385	-4 431 235	914 450	-97 455
Information Systems & Technology	912 067 909	691 756 670	-1 332 062 903	271 761 676	68 621 118	39 695 818	-84 088 164	24 228 772	88 645 073	60 092 770	-129 171 325	19 566 518	-4 662 254
Legal Services	122 386 197	71 573 141	-187 551 701	6 407 637	7 516 354	4 058 045	-11 174 968	399 431	9 146 039	6 142 633	-15 288 689	-17	-399 447
Management: Corporate Services	18 933 676	68 760 160	-72 540 971	15 152 865	1 579 863	4 761 328	-5 099 827	1 241 364	484 047	6 051 826	-6 378 895	156 977	-1 084 386
Organisational Effectiveness &Innovation	47 221 772	13 953 699	-46 005 527	15 169 944	2 657 737	956 831	-3 525 175	89 393	2 188 224	1 094 067	-2 239 606	1 042 684	953 291
Organisational Performance Management	110 160 554	21 595 451	-97 767 509	33 988 496	6 296 479	1 558 914	-6 164 087	1 691 306	3 444 960	1 714 395	-3 599 652	1 559 703	-131 603
Organisational Policy & Planning	42 279 813	14 970 999	-41 111 482	16 139 329	3 214 740	1 057 782	-3 090 662	1 181 861	3 212 643	1 179 186	-3 246 566	1 145 263	-36 598
Project Management Office: CS	9 025 619	644 843	-9 218 138	452 325	155 179	48 647	-195 980	7 846	238 550	49 210	-287 760	0	-7 846
Support Services: CS	3 417 912	1 635 790	-4 007 314	1 046 389	263 554	125 560	-311 312	77 802	265 386	115 389	-321 770	59 005	-18 797
Resilience	3 495 861	8 777 667	0	12 273 528	284 516	607 337	0	891 853	258 124	720 269	0	978 394	86 541
Corporate Services	**1 845 194 664**	**1 065 895 823**	**-2 434 894 463**	**476 196 024**	**131 740 817**	**65 207 839**	**-160 224 803**	**36 723 854**	**148 220 687**	**90 983 119**	**-208 618 595**	**30 585 211**	**-6 138 643**
Enterprise & Investment	211 597 886	32 931 480	-39 124 252	205 405 114	5 665 646	2 248 979	-2 621 830	5 292 795	2 932 170	2 340 249	-2 338 466	2 933 952	-2 358 843
Facilities Management	440 147 487	271 943 243	-320 299 396	391 791 335	29 342 984	20 479 537	-26 233 299	23 589 223	20 597 062	20 853 963	-26 767 751	14 683 274	-8 905 949
Finance: EO & AM	4 726 000	13 110 828	-17 597 959	238 870	368 832	828 609	-1 178 785	18 656	281 544	887 030	-1 168 574	0	-18 656
Fleet Management	392 036 978	135 205 094	-419 909 697	107 332 374	21 853 206	10 419 089	-33 802 399	-1 530 104	21 623 160	10 705 821	-28 265 435	4 063 546	5 593 650
HR Business Partner: EO & AM	2 077 448	12 797 279	-14 770 328	104 399	194 758	807 036	-992 012	9 782	216 775	857 092	-1 073 867	0	-9 782
Mgmt:Economic Opportunities & Asset Mngt	27 605 295	60 016 248	-86 235 247	1 386 296	1 426 243	4 045 355	-5 399 783	71 815	524 440	5 239 813	-5 764 254	0	-71 815
Project Management Office: EO & AM	0	313 089	-313 089	0	0	24 165	-24 165	0	63 311	20 221	-83 532	0	0
Property Management	240 597 992	66 955 359	-11 511 021	296 042 331	16 493 294	4 957 901	-894 731	20 556 464	12 391 615	5 161 380	-902 220	16 650 775	-3 905 689
Strategic Assets	68 135 061	34 153 112	-3 705 571	98 582 603	4 480 350	2 602 204	-296 153	6 786 401	2 324 587	2 682 087	-35 217	4 971 457	-1 814 943
Support Services: EO & AM	5 642 874	12 973 371	-18 332 432	283 813	455 712	819 379	-1 252 167	22 925	438 622	877 475	-1 316 098	0	-22 925
Economic Opportunities & Asset Managemnt	**1 392 567 021**	**640 399 104**	**-931 798 992**	**1 101 167 134**	**80 281 025**	**47 232 254**	**-72 695 325**	**54 817 955**	**61 393 287**	**49 625 130**	**-67 715 413**	**43 303 004**	**-11 514 951**
Electricity Generation & Distribution	12 422 511 084	3 511 691 038	-1 269 553 350	14 664 648 772	223 362 503	316 042 005	-128 770 731	410 633 776	191 714 043	298 110 824	-117 101 345	372 723 522	-37 910 255
Management: Energy & Climate Change	4 427 874	52 224 313	-56 429 785	222 403	338 252	3 574 269	-3 900 539	11 982	389 254	4 727 453	-5 116 707	0	-11 982
Sustainable Energy Markets	48 325 209	46 536 346	-5 175 294	89 686 261	2 652 571	3 353 953	-407 048	5 599 475	1 644 589	3 389 484	-235 798	4 798 275	-801 200
Energy & Climate Change	**12 475 264 167**	**3 610 451 698**	**-1 331 158 428**	**14 754 557 436**	**226 353 326**	**322 970 226**	**-133 078 318**	**416 245 234**	**193 747 885**	**306 227 762**	**-122 453 850**	**377 521 797**	**-38 723 436**
Budgets	749 395 302	3 612 050 476	-75 172 999	4 286 272 779	61 998 150	299 875 356	-5 145 104	356 728 402	50 581 104	303 651 741	-5 024 642	349 208 203	-7 520 200
Cape Town Stadium	149 820 741	59 093 858	0	208 914 598	8 855 980	4 719 895	0	13 575 876	6 245 425	4 673 920	0	10 919 345	-2 656 531
Expenditure	49 157 953	31 579 032	-78 171 745	2 565 239	3 984 776	2 191 582	-5 968 142	208 216	3 758 666	2 556 792	-6 315 456	2	-208 214
Finance: Finance	4 427 614	7 224 913	-11 429 276	223 251	345 779	470 417	-798 743	17 452	342 516	565 188	-907 704	0	-17 452
Grant Funding	24 766 177	35 369 103	-32 163 960	27 971 319	1 929 539	2 554 692	-2 423 172	2 061 060	1 845 190	2 906 091	-2 670 466	2 080 814	19 754
HR Business Partner: Finance	6 488 752	1 183 282	-3 437 156	4 234 878	526 493	86 607	-265 614	347 486	380 042	97 126	-229 379	247 789	-99 697
Management: Finance	10 609 460	77 426 961	-87 530 395	506 027	377 604	5 209 180	-5 641 696	-54 911	291 611	6 510 186	-6 801 797	0	54 911
Revenue	578 606 696	545 013 286	-967 907 761	155 712 221	37 311 599	36 922 607	-61 565 183	12 669 023	34 855 172	39 103 610	-65 083 240	8 875 541	-3 793 481
Supply Chain Management	182 888 666	153 513 344	-326 456 088	9 945 922	13 390 336	10 565 785	-23 178 444	777 677	12 069 295	10 662 883	-22 717 662	14 516	-763 161
Support Services: Finance	3 520 098	8 315 803	-11 599 308	236 593	283 107	561 021	-824 933	19 195	220 069	651 046	-871 115	0	-19 195
Treasury Services	1 361 106 883	53 282 365	-125 874 853	1 288 514 395	72 114 562	3 913 050	-5 783 662	70 243 949	76 323 711	4 069 040	-5 729 080	74 663 671	4 419 721
Valuations	125 498 829	21 601 408	-140 652 597	6 447 640	10 224 427	1 513 622	-9 980 848	1 757 201	9 326 792	1 898 371	-11 225 163	0	-1 757 201
Finance	**3 246 287 170**	**4 605 653 829**	**-1 860 396 136**	**5 991 544 863**	**211 342 353**	**368 583 813**	**-121 575 540**	**458 350 626**	**196 239 593**	**377 345 993**	**-127 575 705**	**446 009 881**	**-12 340 744**
Finance: HS	8 448 823	1 805 848	-9 799 561	455 110	679 491	138 510	-781 304	36 697	1 180 613	169 767	-1 350 380	0	-36 697
Housing Development	997 796 899	91 474 529	0	1 089 271 428	12 569 065	6 862 372	0	19 431 437	17 429 965	8 284 967	0	25 714 931	6 283 494
HR Business Partner: HS	0	523 581	-523 582	0	0	40 747	-40 747	0	428 053	36 982	-465 035	0	0
Informal Settlements	322 704 423	177 530 654	-85 052 371	415 182 706	8 254 491	14 020 905	-6 909 992	15 365 405	5 935 477	9 982 453	-4 169 575	11 748 355	-3 617 050
Management: Human Settlements	2 798 143	63 284 399	-65 942 426	140 116	233 179	4 271 545	-4 493 047	11 676	0	5 506 919	-5 506 919	0	-11 676
Operational Policy & Planning	191 086 145	30 030 649	0	221 116 795	15 752 605	2 150 670	0	17 903 275	13 224 911	2 293 203	0	15 518 113	-2 385 162
Project Management Office: HS	4 257 297	534 884	-4 578 900	213 281	354 775	41 545	-378 546	17 773	317 028	36 134	-353 162	0	-17 773
Public Housing	486 576 858	456 662 121	-54 828 320	888 410 659	26 272 714	32 985 639	-972 972	58 285 381	18 632 300	29 603 552	-750 156	47 485 696	-10 799 685
Support Services: HS	0	523 581	-523 581	0	0	40 747	-40 747	0	589 032	38 550	-627 581	0	0
Human Settlements	**2 013 668 587**	**822 370 247**	**-221 248 740**	**2 614 790 094**	**64 116 319**	**60 552 681**	**-13 617 356**	**111 051 645**	**57 737 378**	**55 952 526**	**-13 222 808**	**100 467 095**	**-10 584 549**
Legal Compliance	12 817 771	1 480 667	-13 563 673	734 765	1 003 646	108 717	-1 054 358	58 005	896 186	127 595	-1 023 782	0	-58 005
Management: City Manager	24 791 310	57 382 999	-81 951 707	222 602	15 131 293	4 259 827	-5 060 252	14 330 868	15 088 191	3 736 389	-18 824 580	0	-14 330 868
Office of the Mayor	70 719 097	65 421 439	-129 158 290	6 982 246	9 783 322	4 435 789	-13 551 385	667 727	1 541 813	3 837 639	-5 216 852	162 600	-505 126
Probity	125 383 184	26 932 664	-145 095 006	7 220 841	9 711 587	2 012 098	-11 148 640	575 044	9 580 995	2 506 464	-12 087 459	0	-575 044
Support Services: CM	3 843 774	355 221	-3 985 918	213 077	262 203	26 273	-273 625	14 851	318 297	24 359	-342 656	0	-14 851
Office of the City Manager	**237 555 137**	**151 572 989**	**-373 754 595**	**15 373 531**	**35 892 051**	**10 842 703**	**-31 088 260**	**15 646 494**	**27 425 483**	**10 232 446**	**-37 495 329**	**162 600**	**-15 483 894**

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge INAnnual	Budget Charge OUTAnnual	Net BudgetAnnual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUTY-t-D	Net BudgetY-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUTY-t-D	Net ActualY-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
Disaster Management Risk Centre	86 117 823	87 532 662	-189 393	173 461 091	6 695 102	6 648 360	-5 382	13 338 080	5 509 047	4 600 935	-2 028	10 107 954	-3 230 126
Events	106 714 456	62 431 847	-4 360 941	164 785 362	3 079 925	4 582 719	-187 539	7 475 105	1 931 045	2 944 099	-177 651	4 697 493	-2 777 612
Finance: S&S	9 085 701	896 759	-9 525 665	456 795	665 881	66 249	-698 626	33 503	529 892	74 776	-604 668	0	-33 503
Fire Services	670 294 788	415 354 101	-114 531 068	971 117 820	48 370 429	31 421 250	-8 629 249	71 162 430	43 745 157	25 147 890	-6 911 605	61 981 442	-9 180 988
HR Business Partner: S&S	3 480 479	597 886	-3 903 122	175 243	284 136	44 844	-314 672	14 308	277 106	46 924	-324 031	0	-14 308
Law Enforcement, Traffic & Coordination	1 998 357 039	379 055 915	-24 160 256	2 353 252 699	143 619 553	28 875 599	-1 979 710	170 515 442	134 501 456	28 629 964	-2 050 028	161 081 393	-9 434 049
Management: Safety & Security	186 241 541	106 091 842	-287 834 807	4 498 577	14 345 860	7 332 219	-21 458 091	219 987	3 818 415	7 970 897	-11 789 312	0	-219 987
Metropolitan Police Services	464 458 028	156 539 454	-9 017 928	611 979 555	30 037 132	12 064 046	-1 325 324	40 775 854	25 385 358	11 627 880	-311 929	36 701 310	-4 074 544
Public Emergency Communications Centre	45 543 738	58 963 235	-102 121 126	2 385 847	3 444 256	4 381 133	-7 658 466	166 923	3 033 943	2 866 229	-5 900 172	0	-166 923
Support Services: S&S	17 325 134	2 865 315	-18 907 923	1 282 526	1 070 974	214 858	-1 320 030	-34 199	1 062 865	221 385	-1 257 261	26 989	61 188
Safety & Security	**3 587 618 726**	**1 270 329 016**	**-574 552 228**	**4 283 395 514**	**251 613 246**	**95 631 278**	**-43 577 090**	**303 667 434**	**219 794 285**	**84 130 980**	**-29 328 684**	**274 596 582**	**-29 070 852**
Development Management	291 447 094	83 240 523	0	374 687 617	22 281 075	6 097 476	0	28 378 551	21 333 562	6 313 926	0	27 647 488	-731 063
Environmental Management	247 494 493	90 552 785	-367 261	337 680 017	17 837 962	6 770 996	-2 869	24 606 089	16 930 210	6 485 564	-3 318	23 412 456	-1 193 633
Finance: SP & E	56 017 743	1 494 563	-54 692 510	2 819 795	3 753 869	111 901	-3 882 854	-17 084	419 252	86 988	-506 240	0	17 084
HR Business Partner: SP & E	150 000	730 081	-872 581	7 500	12 500	57 357	-69 232	625	0	50 873	-50 873	0	-625
Managmnt: Spatial Planning & Environment	2 554 042	56 960 666	-59 386 797	127 911	192 003	3 863 897	-4 066 074	-10 174	321 387	5 004 296	-5 325 683	0	10 174
Project Management Office: SP & E	3 489 639	738 839	-4 053 675	174 803	290 803	57 974	-334 210	14 567	234 600	51 291	-285 891	0	-14 567
Support Services: SP & E	350 000	730 221	-1 062 721	17 500	4 167	57 362	-85 070	-23 542	0	50 878	-50 878	0	23 542
Urban Catalytic Investment	30 428 871	33 915 301	-1 525 044	62 819 129	1 655 436	2 416 310	-122 539	3 949 207	832 025	1 750 428	-183 809	2 398 644	-1 550 563
Urban Planning & Design	85 874 987	49 574 484	0	135 449 470	4 485 143	3 669 494	0	8 154 636	4 839 232	3 131 053	0	7 970 285	-184 351
Spatial Planning & Environment	**717 806 869**	**317 937 463**	**-121 960 589**	**913 783 743**	**50 512 958**	**23 102 766**	**-8 562 849**	**65 052 876**	**44 910 269**	**22 925 296**	**-6 406 692**	**61 428 873**	**-3 624 002**
Business Enablement	105 939 338	57 560 065	-109 295 064	54 204 339	5 182 430	4 221 051	-8 127 716	1 275 765	4 434 696	9 582 277	-13 651 365	365 607	-910 158
Finance: Transport	58 722 574	38 172 499	-67 335 910	29 559 163	1 450 674	2 683 057	-3 301 368	832 363	-532 211	2 639 016	-1 924 652	182 153	-650 209
Infrastructure Implementation	749 130 645	196 673 962	-124 402 770	821 401 837	12 483 733	15 027 729	-10 169 828	17 341 634	-3 725 289	10 906 228	-7 240 685	-59 746	-17 401 380
Management: Transport	32 103 941	204 397 137	-234 882 968	1 618 110	2 544 428	13 790 201	-16 206 332	128 297	818 670	14 805 364	-15 624 034	0	-128 297
Network Management	248 560 839	63 185 246	0	311 746 085	8 498 528	4 689 911	0	13 188 439	9 392 934	5 975 468	0	15 368 402	2 179 963
Project Management Office: Transport	5 087 180	8 586 143	0	13 673 323	423 932	600 428	0	1 024 360	124 493	607 674	0	732 167	-292 192
Public Transport Operations	1 222 593 267	131 290 089	-57 813 498	1 296 069 858	36 082 131	6 665 253	-1 204 195	41 543 189	3 071 375	2 690 066	4 400 033	10 161 474	-31 381 715
Public Transport Regulations	72 735 258	55 262 921	0	127 998 179	2 425 744	3 660 741	0	6 086 484	999 481	2 923 990	0	3 923 471	-2 163 014
Roads Infrastructure & Management	1 394 647 110	370 617 829	0	1 765 264 940	58 121 424	29 152 509	0	87 273 933	44 484 303	28 034 684	0	72 518 987	-14 754 946
Transport Planning	118 767 449	32 291 158	-27 569 364	123 489 243	6 602 707	2 191 601	-2 176 682	6 617 625	6 095 270	3 653 980	-2 439 351	7 309 899	692 274
Transport	**4 008 287 601**	**1 158 037 049**	**-621 299 573**	**4 545 025 077**	**133 815 730**	**82 682 480**	**-41 186 121**	**175 312 089**	**65 163 722**	**81 818 745**	**-36 480 053**	**110 502 414**	**-64 809 675**
Area Central	49 710 809	61 389 810	-95 607 999	15 492 621	3 176 235	4 564 648	-6 926 769	814 114	3 017 031	4 248 206	-6 373 378	891 859	77 745
Area East	45 242 295	53 101 139	-80 649 254	17 694 181	2 384 633	3 573 927	-5 073 204	885 356	2 452 942	3 490 638	-4 861 457	1 082 122	196 766
Area North	45 030 627	57 856 853	-84 981 415	17 906 066	2 657 401	3 969 613	-5 697 684	929 330	2 734 189	3 695 352	-5 380 079	1 049 462	120 133
Area South	41 269 172	53 224 867	-79 771 939	14 722 100	2 402 154	3 687 225	-5 370 768	718 611	2 558 263	3 473 696	-5 198 364	833 595	114 984
City Improvement Districts	244 566 519	1 253 274	0	245 819 793	20 369 955	96 210	0	20 466 165	19 602 198	1 126 374	0	20 728 572	262 407
Councillor Support	270 545 042	364 004 488	-615 785 044	18 764 486	21 667 457	28 358 592	-48 566 690	1 459 360	18 848 139	27 130 794	-45 867 221	111 712	-1 347 648
EPWP & CDW	98 137 154	16 936 099	0	115 073 253	4 041 894	1 233 664	0	5 275 559	1 388 499	1 230 122	0	2 618 621	-2 656 938
Finance: UM	6 468 590	8 849 876	-14 992 904	325 563	508 070	621 679	-1 104 168	25 581	505 469	624 239	-1 129 708	0	-25 581
HR Business Partner: UM	3 474 873	8 326 939	-10 102 571	1 699 241	276 564	585 422	-721 033	140 953	180 986	574 064	-755 050	0	-140 953
Management: Urban Management	23 191 689	59 213 078	-83 145 191	-740 424	1 463 366	4 068 003	-5 788 485	-257 117	511 907	5 277 569	-5 789 476	0	257 117
MURP Area Central	3 463 690	4 423 626	0	7 887 316	275 575	332 456	0	608 031	170 181	318 982	0	489 162	-118 868
MURP Area East	2 476 595	4 138 867	0	6 615 462	201 972	311 900	0	513 871	148 423	298 667	0	447 090	-66 782
MURP Area North	2 496 133	4 100 250	0	6 596 384	197 852	309 184	0	507 035	252 142	295 413	0	547 555	40 519
MURP Area South	3 651 327	4 135 405	0	7 786 731	287 641	311 655	0	599 296	126 919	299 123	0	426 042	-173 254
MURP Technical Support	275 305 674	17 503 880	0	292 809 554	5 552 262	1 284 134	0	6 836 396	945 325	1 185 438	0	2 130 762	-4 705 633
Project Management Office: UM	9 798 973	771 403	-3 828 025	6 742 351	381 272	58 566	-301 737	138 102	12 604	36 937	-49 541	0	-138 102
Public Participation	12 108 621	13 075 040	-24 149 139	1 034 522	841 454	941 359	-1 736 787	46 027	1 099 496	926 359	-2 025 854	0	-46 027
Support Services: UM	28 083 488	20 133 465	-25 000 735	23 216 217	2 219 972	1 507 200	-1 902 024	1 825 148	1 941 827	1 412 039	-1 826 056	1 527 810	-297 338
Urban Management	**1 165 021 272**	**752 438 359**	**-1 118 014 215**	**799 445 416**	**68 905 730**	**55 815 436**	**-83 189 349**	**41 531 816**	**56 496 537**	**55 644 012**	**-79 256 185**	**32 884 364**	**-8 647 452**
Finance: W & W	2 290 368	14 230 370	-16 405 436	115 302	180 880	1 008 190	-1 179 960	9 109	1 878	1 235 462	-1 237 340	0	-9 109
Management: Water & Waste	7 838 452	61 494 494	-68 925 842	407 104	614 766	4 292 363	-4 875 152	31 977	487 208	5 524 613	-6 011 821	0	-31 977
Project Monitoring Unit: W & W	11 585 826	14 498 822	-24 285 014	1 799 634	939 166	1 028 628	-1 819 140	148 653	307 581	1 257 781	-1 565 362	0	-148 653
Solid Waste Management	2 953 543 684	1 538 551 167	-689 231 800	3 802 863 051	202 626 100	118 388 805	-52 800 662	268 214 243	108 693 983	125 841 066	-53 549 029	180 986 020	-87 228 223
Support Services: W & W	10 910 530	14 710 665	-25 065 347	555 848	858 539	1 043 045	-1 857 841	43 742	1 047 626	1 281 020	-2 328 647	0	-43 742
Water & Sanitation Services	6 262 571 507	5 772 185 808	-1 697 786 255	10 336 971 060	390 636 942	356 791 349	-118 663 080	628 765 212	281 625 084	320 595 047	-101 209 167	501 010 964	-127 754 248
Water & Waste	**9 248 740 367**	**7 415 671 326**	**-2 521 699 695**	**14 142 711 998**	**595 856 392**	**482 552 380**	**-181 195 836**	**897 212 937**	**392 163 359**	**455 734 989**	**-165 901 365**	**681 996 983**	**-215 215 953**
Total	**43 929 746 017**	**24 365 038 679**	**-13 681 565 402**	**54 613 219 294**	**2 102 570 329**	**1 774 466 791**	**-974 232 211**	**2 902 804 909**	**1 653 329 410**	**1 727 825 820**	**-957 113 689**	**2 424 041 541**	**-478 763 367**