CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO: EXECUTIVE MAYOR
FINANCE

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1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: FEBRUARY 2020 (J2797)

ONDERWERP
FINANSIËLE MONITERINGSVERSLAG: FEBRUARIE 2020

ISIHLOKO
INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOMDUMBA 2020

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 29 February 2020.

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 29 February 2020 be noted and referred to MayCo Members and EMT for remedial action, where required.

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

AANBEVELING

a) Daar van die Finansiële Moniteringsverslag vir die tydperk wat op 29 Februarie 2020 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 opsygesit sal word om voorsiening te maak vir 'n tekort in die voorsiening vir mediese hulp na aftrede, verlof of ander personeelvoordele, wat van aktuariële waardasies afhang en as sodanig teen die einde van die jaar aangevul moet word.

ISINDULULO

a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 29 eyoMdumba 2020 ize idluliselwe kuMalungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.

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

ANNEXURES

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

FOR FURTHER DETAILS CONTACT

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

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

LEGAL COMPLIANCE

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

☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE

EXECUTIVE MAYOR

☐ SUPPORTED

☐ NOT SUPPORTED

NAME ALD. DAN PLATO

COMMENT:

DATE

SIGNATURE

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

FEBRUARY 2020 (2020 M08)

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 29 FEBRUARY 2020 (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 5 - 27)
This section of the report includes certain Key Financial Performance Indicators for the City.

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 28 – 34)
This section provides the City's key tables in the format prescribed by the MBRR.

- **Table C1 (Page 28)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 29)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 30)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 31)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 32)** 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 33)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 34)** indicates the cash flow position and cash/cash equivalents.

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

Operating Budget

Operating Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Revenue[1] (R'Thousands)	41,667,901	27,872,318	28,513,101	640,783	41,460,735
Total Expenditure[1] (R'Thousands)	41,933,801	25,197,256	24,805,626	(391,631)	41,386,932
Surplus/(Deficit)	**(265,900)**	**2,675,062**	**3,707,475**	**1,032,413**	**73,802**
[1](excl. capital transfers and contributions)					

Capital Budget

Capital Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	7,879,749	2,598,118	3,172,695	574,577	7,561,449

Financial position

Working Capital	Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted budget 2019/20	YearTD actual
Cost coverage ratio[3]				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	3,85:1	-	-	3,00:1
Liquidity				
Current Ratio (Current assets/current liabilities)[4]	2.0	1.4	1.9	3.0
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)[5]	1.3%	2.8%	2.8%	3.0%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants)[6]	7.3%	17.8%	20.7%	22.4%
Financial Position (R'Thousands)[7]				
Total Assets	70,953,565	76,535,561	75,575,382	73,455,772
Total Liabilities	22,262,316	27,768,659	24,522,926	19,985,916
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8,419,275	4,985,877	7,862,949	10,482,789

- **Cost coverage ratio[3]**
  This ratio indicates a municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during that period. The ratio is adjusted for unspent conditional grants as the cash is not available for normal municipal day-to-day operational expenditure but rather reserved for grant-related expenditure.

  The ratio outcome for the month under review is within the norm of 1-3 months (MFMA Circular 71). This outcome is slightly less than the previous reporting period and is due to a decrease in the Cash and Cash equivalents position.

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

  The year-to-date ratio 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 of 3.0 is only marginally different to the previous reporting period, due to a decrease in both current assets and current liabilities.

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

  The year-to date ratio of 3.0% is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This ratio is budgeted to be below the National Treasury norm. It is expected that the ratio outcome will be in line with the budgeted ratio as expenditure accelerates over the remainder of the financial year.

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

  The year to date outcome of 22.4% is slightly more than the budgeted ratio of 20.7%. The year-to-date capital expenditure exceeds the year-to-date budget by R574.6 million.

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

- **Cash Flow**
  Cash and cash equivalents amount to R10 483 million as at 29 February 2020. This position is mainly due to the levels of cash that were realised in the previous financial year. It includes the reserves and commitments required to be backed by cash. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

Debtors

Debtors R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Water	414,409	57,696	1,986,964	2,459,069
Electricity	815,060	52,618	401,780	1,269,458
Rates	819,317	78,662	1,221,889	2,119,867
Sewerage	216,202	26,789	711,603	954,594
Refuse	123,120	26,083	555,619	704,822

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

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

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

Debtors Collection Rate %[8]	Previous year 2018/19	Current year 2019/20 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)
Electricity	98.35%	99.30%	98.82%
Water	76.28%	108.46%	105.04%
Sewerage	90.86%	101.18%	102.31%
Refuse	91.50%	89.49%	90.13%
Rates	96.82%	96.36%	95.93%
Other	94.60%	98.92%	98.42%

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

The 12 Months Moving Average Payment Ratio for the period ended 29 February 2020 is 98.19% as reflected in the following table.

Monthly Collection Rate	
Period	**Current year**
12 Months	98.19%
6 Months	96.94%
3 Months	96.84%
Monthly	98.94%

Human Resources

Human Resources	Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted Budget 2019/20	YearTD actual 2019/20
Employee and Councillor remuneration **(R'Thousands)**	12,526,851	14,027,918	14,206,874	8,678,220
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.8%	33.8%	33.7%	30.1%
Total Cost of Overtime **(R'Thousands)**	666,269	606,267	704,588	422,970

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 60.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	Feb-20
Filled posts - Permanent	26,646	26,478	27,588
Filled posts - Temporary	697	645	1,650
Vacant posts - Permanent	3,625	3,613	3,974
	30,968	**30,736**	**33,212**

Municipal Councillors (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	Feb-20
Municipal Councillors	230	231	231
Municipal Councillors - Vacancies	1	-	-
	231	**231**	**231**

The City had 3974 vacancies as at 29 February 2020; 2661 positions were filled (1506 internal and 1155 external) with 1005 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.

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

DIRECTORATE	VACANT POSTS (Permanent positions)		% of Posts Filled	Vacancy Rate
	Number of Posts	Value		
City Manager (Office Of CM)	28	R22,412,942	89.57%	10.43%
Community Services and Health	425	R156,424,215	95.39%	4.61%
Corporate Services	189	R112,380,189	91.19%	8.81%
Economic Opportunities and Assets Management	159	R64,997,073	86.76%	13.24%
Energy & Climate Change	311	R128,379,667	90.90%	9.10%
Finance	187	R73,454,099	91.06%	8.94%
Human Settlements	154	R73,613,916	85.68%	14.32%
Safety and Security	713	R226,486,917	88.02%	11.98%
Spatial Planning and Environment	135	R77,035,130	87.75%	12.25%
Transport	345	R132,299,178	84.45%	15.55%
Urban Management	54	R28,729,351	91.68%	8.32%
Water and Waste	1274	R430,496,181	87.75%	12.25%
TOTAL	**3,974**	**R1,526,708,857**	**89.69%**	**10.31%**

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

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total
City Manager	9	10	8	1	28
Community Services and Health	270	140	15	0	425
Corporate Services	90	63	26	10	189
Economic Opportunities &Asset Management	83	37	31	8	159
Energy and Climate Change	189	72	31	19	311
Finance	105	58	15	9	187
Human Settlements	57	25	26	46	154
Safety and Security	515	117	72	9	713
Spatial Planning and Environment	85	26	16	8	135
Transport	128	115	59	43	345
Urban Management	29	13	7	5	54
Water and Waste	599	331	246	98	1,274
Grand Total	**2,159**	**1,007**	**552**	**256**	**3974**

BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

Description R'Thousands	Original Budget 2019/20	Adjusted Budget	YearTD actual 2019/20	YearTD budget 2019/20	YTD variance
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,667,901	28,513,101	27,872,318	640,783
Total Expenditure	41,779,617	41,933,801	24,805,626	25,197,256	(391,631)
Surplus/(Deficit)	**(857,667)**	**(265,900)**	**3,707,475**	**2,675,062**	**1,032,413**

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

Main revenue sources for 2019/20

Description R thousands	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source							
Property rates	9,916,685	9,950,180	6,733,595	6,650,783	82,812	1.2%	9,950,180
Service charges - electricity revenue	13,623,146	14,368,248	9,705,743	9,664,390	41,353	0.43%	14,368,393
Service charges - water revenue	3,212,017	2,969,773	1,979,579	1,973,798	5,782	0.3%	2,969,773
Service charges - sanitation revenue	1,568,599	1,482,072	1,011,515	988,061	23,454	2.4%	1,482,072
Service charges - refuse revenue	1,286,433	1,236,834	858,604	812,210	46,394	5.7%	1,236,855
Rental of facilities and equipment	311,781	319,959	190,607	195,903	(5,296)	-2.7%	323,604
Interest earned - external investments	912,495	912,473	855,445	711,843	143,602	20.2%	912,698
Interest earned - outstanding debtors	380,814	394,487	258,502	263,573	(5,071)	-1.9%	385,592
Dividends received	–	–	–	–	–	-	–
Fines, penalties and forfeits	1,185,453	1,142,748	1,189,243	899,521	289,722	32.2%	1,147,149
Licences and permits	82,218	79,696	38,861	40,786	(1,925)	-4.7%	73,331
Agency services	217,672	219,336	163,207	141,687	21,519	15.2%	219,336
Transfers and subsidies	7,376,568	7,722,432	4,956,716	4,999,405	(42,690)	-0.9%	7,521,102
Other revenue	804,335	822,156	542,223	499,335	42,888	8.6%	832,337
Gains on disposal of PPE	43,732	47,505	29,263	31,025	(1,761)	-5.7%	38,312
Total Revenue (excluding capital transfers and contributions)	**40,921,950**	**41,667,901**	**28,513,101**	**27,872,318**	**640,783**	**2.3%**	**41,460,735**

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

- **Property Rates (R82.8 million over)**
  The over-recovery is due to continuous real time supplementary valuations resulting in an updated valuation base.

- **Service charges - electricity revenue (R41.3 million over)**
  The over-recovery is largely due to customers in the commercial large power category who have not yet migrated to the new Time-of-use tariff despite it being the cheaper option.

- **Service charges – refuse revenue (R46.4 million over)**
  The over-recovery reflects on Disposal Coupon Fees, due to more waste being disposed of at disposal facilities than initially anticipated.

- **Interest earned - external investments (R143.6 million over)**
  The over-recovery is due to higher than expected cash and investment fund balances to date.

- **Fines, penalties and forfeits (R289.7 million over)**
  The over-recovery is mainly on Traffic Fines, which is linked to the number of fines issued for traffic- and various by-law offences during this period. 80% of fines are deemed as accruals while 20% relates to the collectable portion.

- **Transfers and subsidies (R42.7 million under)**
  The over-recovery reflects against the following directorates:
  - Human Settlements, due to:
    - Grant-funded positions, which are still vacant;
    - The Title Deeds Rectification project, which is running behind schedule, due to lengthy processes involved in investigating and rectifying the backlog of title deeds; and
    - Outstanding invoices from the Western Cape Government in respect of housing projects.
  - Safety & Security, due to outstanding salary-related recoveries for the Law Enforcement Advanced Project (LEAP).

- **Other revenue (R42.9 million over)**
  The over-recovery reflects mainly against the following categories:
  - Service Charges Infrastructure and Facilities, due to actual broadband-related revenue being higher than planned to date.
  - Cash Recovery - Claims, due to an unplanned refund from SASRIA.
  - By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams.
  - Development Levies/BICL, due to higher than planned actual revenue received for the month under review. Development levies are directly linked to property developments and accurate period planning is not possible.
  - Hire of municipal staff, due to higher than anticipated demand for law enforcement staff for externally-funded events.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 35.

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

EXPENDITURE

Main expenditure types for 2019/20

Description R thousands	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	13,817,805	14,027,056	8,570,255	8,870,535	(300,280)	-3.4%	13,671,459
Remuneration of councillors	179,818	179,818	107,964	107,572	392	0.4%	179,818
Debt impairment	2,341,628	2,213,244	1,460,422	1,384,794	75,628	5.5%	2,213,244
Depreciation & asset impairment	3,015,086	3,040,783	1,944,849	1,977,459	(32,610)	-1.6%	3,026,008
Finance charges	790,756	800,816	510,372	514,738	(4,366)	-0.8%	801,399
Bulk purchases	10,092,601	10,069,094	6,106,741	6,079,981	26,761	0.4%	10,070,868
Other materials	1,611,763	1,475,215	875,501	859,975	15,526	1.8%	1,477,829
Contracted services	7,156,498	7,305,977	3,690,370	3,766,075	(75,706)	-2.0%	7,121,729
Transfers and subsidies	446,206	568,178	251,047	299,348	(48,302)	-16.1%	567,557
Other expenditure	2,326,698	2,252,837	1,277,451	1,336,137	(58,686)	-4.4%	2,250,901
Loss on disposal of PPE	756	783	10,654	641	10,012	1561.0%	6,121
Total Expenditure	**41,779,617**	**41,933,801**	**24,805,626**	**25,197,256**	**(391,631)**	**-1.6%**	**41,386,932**

Reasons for major over-/under expenditure per type

- **Employee Related Costs (R300.3 million under)**
  The variance is mainly due to the turnaround time in filling vacancies; internal filling of vacant positions; and slower than planned implementation of job creation projects.

- **Debt impairment (R75.6 million over)**
  The variance is due to the period budget for Bad Debt Provision not being aligned to the actual monthly posting.

- **Transfers and Subsidies (R48.3 million under)**
  This variance on this category reflects against the following directorates.
  - Finance, due to lower grant contributions to the Cape Town Stadium as it is generating sufficient revenue from events.
  - Human Settlements, mainly on G&D Housing PHP Payments as a result of the impact of the end-of-year construction industry holiday break as well as outstanding invoices.
  - Safety and Security, where sponsorship payments to various beneficiaries were not paid, due to outstanding documentation.

- **Other Expenditure (R58.7 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.
  - Electricity, due to delays in receipt of invoices for the Monwabisi temporary desalination plant.

- Furniture Fittings Tools and Equipment, due to misalignment between actual expenditure and the period budget provision on Capex-ex-Revenue (year-end transactions).
- Insurance premiums and claims, where the actual premiums and claims paid are less than planned to date.
- Advertising, due to a lower demand for recruitment and corporate advertising to date.
- Software Licences, mainly due to the SAP annual licence specific to the Transport directorate, which was scheduled for payment in December 2019 but has not yet been processed as the report is still being finalised.

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 R thousands	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	3,925,379	3,844,311	2,304,618	2,323,961	(19,343)	-0.8%	3,815,700
Vote 2 - Corporate Services	1,808,667	1,872,734	1,220,454	1,173,798	46,656	4.0%	1,872,734
Vote 3 - Economic Opportunities & Asset Managemnt	1,368,210	1,425,879	851,156	855,683	(4,527)	-0.5%	1,425,879
Vote 4 - Energy & Climate Change	12,060,720	12,097,934	7,292,204	7,481,010	(188,806)	-2.5%	11,971,904
Vote 5 - Finance	3,004,417	3,321,105	1,887,825	1,940,459	(52,633)	-2.7%	3,258,164
Vote 6 - Human Settlements	1,468,810	1,600,804	800,147	911,535	(111,388)	-12.2%	1,603,141
Vote 7 - Office of the City Manager	237,561	239,104	138,751	155,974	(17,224)	-11.0%	239,104
Vote 8 - Safety & Security	3,598,555	3,596,416	2,268,454	2,217,761	50,693	2.3%	3,596,416
Vote 9 - Spatial Planning & Environment	711,474	697,345	424,159	436,125	(11,966)	-2.7%	697,345
Vote 10 - Transport	3,679,302	3,664,518	2,121,129	2,083,917	37,212	1.8%	3,418,037
Vote 11 - Urban Management	1,142,379	1,097,253	558,721	559,123	(403)	-0.1%	1,097,253
Vote 12 - Water & Waste	8,774,142	8,476,396	4,938,006	5,057,909	(119,903)	-2.4%	8,391,255
Total Expenditure by Vote	**41,779,617**	**41,933,800**	**24,805,626**	**25,197,256**	**(391,630)**	**-1.6%**	**41,386,932**

Reasons for over expenditure per vote (directorate)

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

The over expenditure within these directorates will be addressed by the review and subsequent adjustment of period budget provisions on affected categories.

- **Corporate Services (R46.7 million over)**
  - Employee related costs, due to appointments made earlier than anticipated resulting in misalignment of the period budget with the actuals to date.
  - Contracted Services - Advisory Services: Legal cost & Litigation, due to several unplanned high priority legal cases instituted during the financial year.
  - Other expenditure:
    - Training, due to training programmes being scheduled earlier as well as additional co-op student appointments;

        - Corporate Training Programmes, due to extra training interventions offered, accelerated training programmes and higher volumes of invoices processed earlier than originally anticipated;
        - Specialised IT Services, due to an incorrect adjustment of period budget provisions resulting in misalignment of the actual expenditure to date;
        - G&D Specialised IT Services, due to the erroneous processing of expenditure against this element; and
        - R&M Specialised IT Services, due to a higher demand for services than originally planned for.

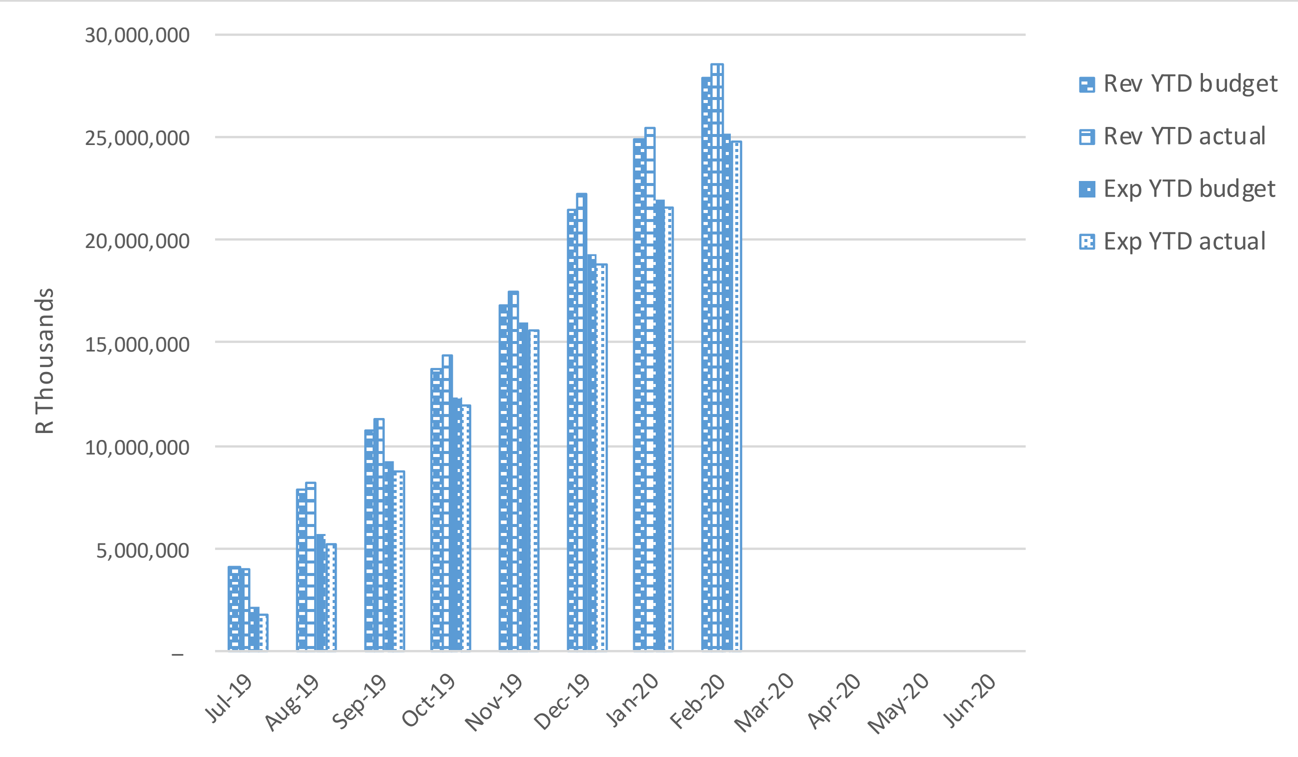
- **Safety & Security (R50.7 million over)**
    - Employee related costs, mainly due to:
        - Unplanned overtime required for protest action, events and Operation Lockdown where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas; and
        - Over expenditure on standby allowances, due to the move to a 24-hour service requiring staff to be available as and when required resulting in more Law Enforcement officials being placed on standby.
    - Other materials, mainly due to an increase in demand for fuel as more vehicles were used for events, protests and accidents, and recoveries iro externally-funded projects that have not yet been captured.

- **Transport (R37.2 million over)**
    - Contracted Services:
        - G&D Cleaning Costs, due to an increase in the level of services required at public transport interchanges; and
        - R&M Contracted Services Buildings, due to road maintenance programmes being brought forward as one term tender expires in March 2020.
    - Loss on disposal of PPE, due to the write-off of MyCiTi Buses, which was not budgeted for.

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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	**8,388,432**	**7,879,749**	**3,172,695**	**2,598,118**	**574,577**	**22.1%**	**7,561,449**
Funded by:							
National Government	2,189,348	2,518,433	1,021,301	767,181	254,120	33.1%	2,217,188
Provincial Government	22,038	37,788	5,687	5,657	29	0.5%	36,502
Other transfers and grants	53,700	60,887	29,714	30,836	(1,122)	-3.6%	60,887
Transfers recognised - capital	**2,265,085**	**2,617,108**	**1,056,702**	**803,674**	**253,028**	**31.5%**	**2,314,578**
Borrowing *	1,091,580	1,091,580	475,020	278,350	196,670	70.7%	1,091,580
Internally generated funds	5,031,767	4,171,062	1,640,973	1,516,093	124,880	8.2%	4,155,291
Total Capital Funding	**8,388,432**	**7,879,749**	**3,172,695**	**2,598,118**	**574,577**	**22.1%**	**7,561,449**

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

The year-to-date spend of R3 173 million represents 40.2% (R2 116 million) on internally-funded projects and 40.4% (R1 057 million) on externally-funded projects.

The full year forecast indicates that 96% 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	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	374,140	91,117	117,203	(26,086)	-22.3%	374,014
Vote 2 - Corporate Services	252,050	149,863	187,210	54,200	83,121	(28,920)	-34.8%	186,050
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	478,520	169,692	95,647	74,046	77.4%	478,019
Vote 4 - Energy & Climate Change	749,456	834,094	871,137	405,355	418,263	(12,908)	-3.1%	858,226
Vote 5 - Finance	26,225	116,957	108,721	16,255	22,562	(6,307)	-28.0%	108,625
Vote 6 - Human Settlements	670,112	869,063	1,052,544	403,601	366,327	37,273	10.2%	1,041,769
Vote 7 - Office of the City Manager	2,500	973	1,710	608	816	(208)	-25.5%	1,680
Vote 8 - Safety & Security	206,866	535,237	552,515	184,947	126,493	58,455	46.2%	550,766
Vote 9 - Spatial Planning & Environment	57,070	92,847	86,810	20,285	37,903	(17,619)	-46.5%	86,571
Vote 10 - Transport	973,584	1,326,126	1,275,143	544,565	607,212	(62,647)	-10.3%	991,094
Vote 11 - Urban Management	22,429	122,981	106,991	13,831	30,057	(16,226)	-54.0%	106,951
Vote 12 - Water & Waste	1,789,054	3,596,511	2,784,309	1,268,238	692,513	575,725	83.1%	2,777,682
Total Capital Multi-year expenditure	**5,316,290**	**8,388,432**	**7,879,749**	**3,172,695**	**2,598,118**	**574,577**	**22.1%**	**7,561,449**

Reasons for major over-/under expenditure (YTD)

- **Water & Waste directorate (R575.7 million over):**
  - **Water & Sanitation Services department (R618.9 million over)**
    The following projects are significantly ahead of plan, due to approved tenders, contractors who are already on site as well as contractors whose performance exceed the estimated anticipated performance:
    - Cape Flats Aquifer;
    - Zandvliet WWTW;
    - Table Mountain Group Aquifer; and
    - The Meter Replacement Programme

    It must be noted that the current year-to-date variance is overstated, due to an anomaly that occurred during the updating of the period budget in the January 2020 adjustments budget. The YTD planned spend is approximately R900 million.

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

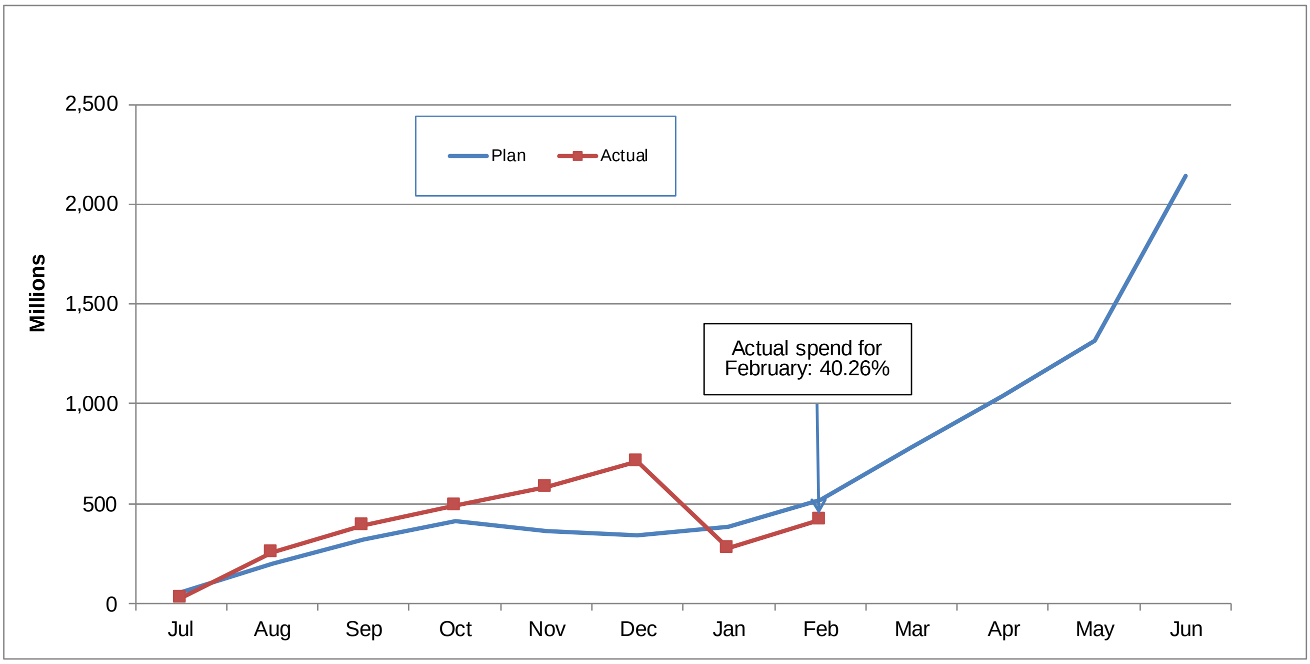
  - **Solid Waste Management department (R43.3 million under)**
    The underspend is mainly due to delays on the following programmes:
    - Plant & Vehicles - Replacement FY20 Programme: Orders for long lead time vehicles were placed in August 2019. Some orders have been placed for smaller vehicles;
    - Upgrading Solid Waste Facilities Programme:
      a. Muizenberg Cleansing Depot Internal Alterations and Additions project, due to delays in review of building plans;
      b. Upgrading of Klipfontein Cleansing Depot project, due to delays in the review of building plans; and
      c. High Level Vision Type SDP and Condition Assessment of Various Cleansing Depots project: Finalisation of scope of works took longer than anticipated.

    100% 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 47.

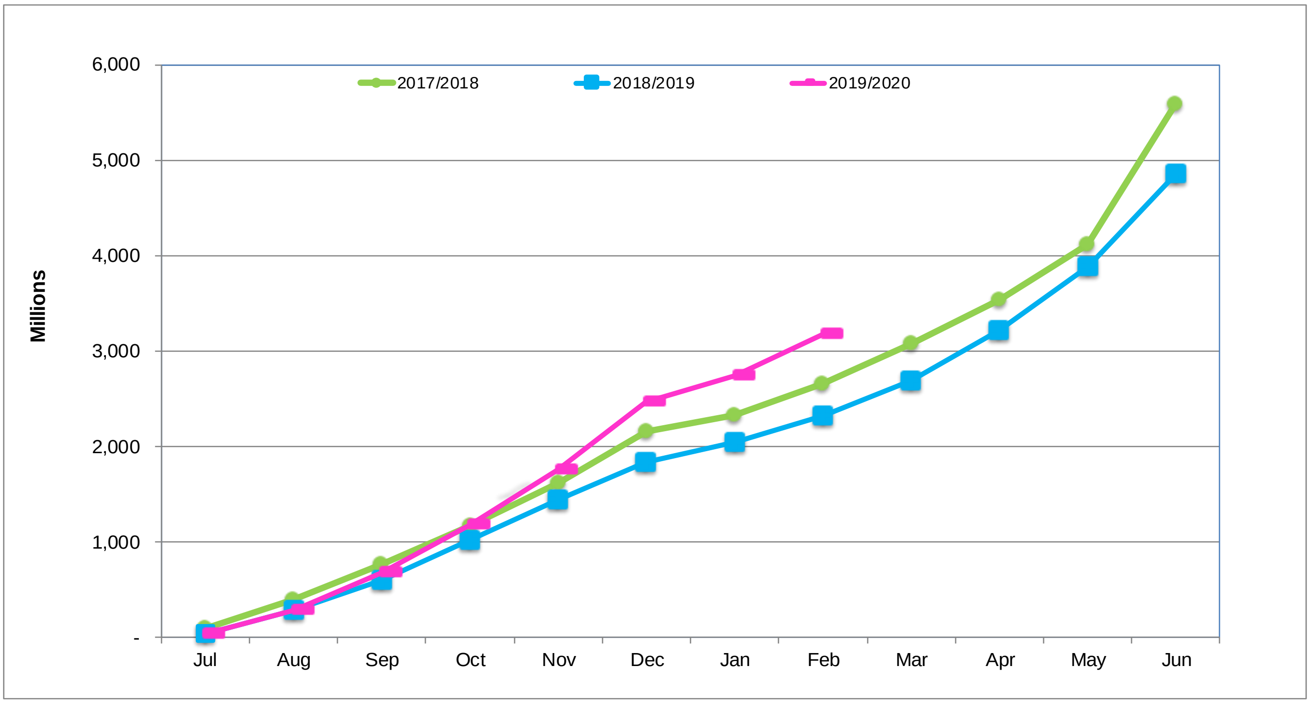
Monthly capital expenditure

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	Comments
Zandvliet WWTW-Extension	500,938,474	122,828,389	259,360,536	136,532,147	Project progressing ahead of planned schedule as a result of good contractor performance.
IRT Phase 2 A	457,666,091	105,714,504	84,628,525	-21,085,979	The negative variance is due to initial delays as a result of issues with underground services, as well as protracted processes in resolving the claim iro the correction of an error in measurement. This has been referred back for adjudication. The contractor has started work on South Bound Carriageways and is on schedule.
Cape Flats Aquifer	293,667,501	44,640,680	209,557,598	164,916,918	The project is proceeding ahead of the New Water Programme and Water Strategy approved by Council (MC 29/05/19), due to good supplier performance. Boreholes already drilled: 51 of 52 exploration boreholes, 53 of 57 monitoring boreholes, 58 of 89 production boreholes, and 31 of 37 sonic boreholes. MAR boreholes drilled: 25 of 64 MAR boreholes and 41 of 96 MAR monitoring boreholes. Boreholes yield tested: 41 of 52 exploration boreholes, 42 of 96 monitoring boreholes, and 53 of 89 production boreholes. The feasibility and conceptual design has been completed and the detailed design and drilling is being conducted concurrently.
FS Replacement Vehicles	232,876,438	11,214,638	70,818,389	59,603,751	The project started slightly ahead of schedule, with orders being placed in June 2019 and delivered in July 2019. All tenders are in place and the bulk of the funds have been committed. Long lead-time orders were placed in February 2020 with anticipated delivery to start from March 2020.
Table Mountain Group Aquifer	220,000,000	-	95,604,306	95,604,306	Project is ahead of schedule, due to good contractor performance.
Asset Management Programme	212,491,323	86,317,900	72,124,954	-14,192,946	Initial delays in obtaining the approval for the transversal use of various term tenders resulted in the programme running behind schedule. Approval has since been received and the contractor will commence in March 2020.
Replacement of Fire Vehicles	186,813,540	15,003,670	29,442,036	14,438,366	Some vehicles delivered earlier than anticipated. Further orders have been placed; awaiting delivery.
System Equipment Replacement: East	182,000,000	114,531,841	109,744,202	-4,787,639	The following projects are behind schedule, due to the transformer/mini-sub tender not being in place: 1. System Equipment Replacement: North Area N FY20; 2. System Equipment Replacement: South Area S FY20; and 3. System Equipment Replacement: North Area C FY20.
Plant & Vehicles: Replacement	147,500,000	49,210,691	36,748,990	-12,461,701	The project is on schedule and currently in the execution phase. Orders for long lead time vehicles were placed in August 2019; awaiting response from the vendor regarding the delay in delivery. It is anticipated that all vehicles will be delivered by the end of the financial year.
Bellville WWTW	120,379,525	10,618,295	25,975,719	15,357,424	Project is ahead of planned spend, due to good performance of the service providers.
Meter Replacement Programme	105,000,000	42,336,465	68,307,919	25,971,454	Project is progressing ahead of schedule, due to good performance of the service providers.
Urbanisation: Backyards/ Informal Settlements Upgrade	99,254,930	48,674,265	39,721,547	-8,952,718	The use of transversal agreements caused a delay in construction and the appointment of design engineers. The agreements have since been approved and the work package compilation will commence. Expenditure is anticipated from April 2020.

Table continues on next page.

City of Cape Town: FMR - Annexure A (February 2020)

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Forest Village Housing Project	90,000,000	24,727,651	33,448,338	8,720,687	This project is progressing ahead of schedule, due to good contractor performance. It is managed by the Western Cape Government as grant funding is utilised for the construction of internal- and bulk services.
Upgrading Solid Waste facilities	85,400,680	42,547,076	26,940,115	-15,606,961	Initial delays with the guarantees, construction permits and building plan approval resulted in construction only commencing in May 2019. The contractor is running behind schedule and the SCM process to ensure that the contractor complies with the conditions of the award is underway. The contract may have to be extended to the end of November 2020.
Upgrading of drop-off facilities	84,339,225	50,584,960	46,726,855	-3,858,105	Construction is underway and anticipated to be completed by May 2020. The contractor requested a reduction of the Contract Participation Goal (CPG) target, due to events that hampered EPWP appointments. The project manager will follow up on the outstanding invoice.
Facilities Management Infrastructure	83,375,428	28,752,381	18,919,970	-9,832,411	Project is running behind schedule, due to the high frequency of breakdowns and entrapments during the upgrading process. Contractors are on site at various facilities.
Non-Motorised Transport Programme	81,413,191	51,657,304	47,623,152	-4,034,152	This budget is primarily for professional services required to implement the various Non Motorised Transport (NMT) projects. The Professional Services tender expired at the end of the 2018/19 financial year and approval is being sought to re-appoint the service providers to conclude the projects already in the implementation stage. The negative variance will be corrected as soon as the service providers are re-appointed.
Service Connections: Quote	79,900,000	36,582,181	34,859,534	-1,722,648	Lower customer demand has resulted in fewer applications for new- and upgraded supplies for the period under review.
Water Supply at Baden Powell Drive to Khayelitsha	76,862,236	34,000,000	31,883,164	-2,116,836	Project is slightly behind schedule, due to delays in delivery of the ductile iron pipes from abroad. Project manager will follow up on the outstanding delivery.
Public Transport System Projects	76,500,000	33,807,017	45,658,937	11,851,920	Project is well ahead of schedule with systems being delivered earlier than anticipated. The outstanding tender for Professional Services raises a business continuity concern, but Tender 342C will be utilised to mitigate the risk. The approval of various project initiation documents for software development projects is currently being sourced.
Cape Flats WWTW - Refurbish various structure	75,130,470	9,715,826	23,177,550	13,461,724	The project is progressing satisfactory, due to the good contractor performance.
Suites Cape Town Stadium	74,743,068	12,276,210	5,975,925	-6,300,285	Cash flows misaligned. Construction commenced 5 February 2020 with an anticipated completion date of 30 June 2020.
Road Dualling: Kommetjie Road and Ou Kaapse Weg	71,852,743	52,763,543	52,457,322	-306,221	Delays in service relocation requires additional funding for which a report will be submitted to Council. The contractor is now on schedule with an expected completion date in March 2020.
Replace and Upgrade Water Network	69,900,000	24,674,868	36,867,751	12,192,883	The majority of the City-wide uprgrades are ahead of schedule, due to good contractor performance.
Replace and Upgrade Sewer City-wide	67,901,995	10,549,592	24,791,955	14,242,363	The project is ahead of planned spend, due to good performance by service providers. The twenty projects implemented under the revised budget allocation of R55 million are anticipated to be completed by the end of the 2019/20 financial year. The one standalone project, which is being implemented using tender 171Q/2018/19, is experiencing an implementation delay of two and a half months, due to contractor not complying with contractual requirements.
	3,775,906,858	**1,063,729,947**	**1,531,365,289**	**467,635,342**	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R10 483 million. This position is mainly due to the levels of cash realised in the 2018/19 financial year.

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

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

Item R'Thousands	Previous Month	Current Month
Closing Cash Balance	**18,584,040**	**18,300,066**
Unspent Conditional Grants	2,100,866	1,870,821
Housing Development	407,188	413,656
MTAB	19,176	19,283
Trust Funds	869	874
Insurance reserves	513,111	516,130
CRR	3,788,424	3,754,424
Commitments	987,643	1,242,089
TOTAL	**7,817,277**	**7,817,277**
TOTAL Cash and Cash Equivalents	**10,766,763**	**10,482,789**

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 34.

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 63.

GRANT UTILISATION

Description R thousands	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	7,376,568	7,722,432	956,418	1,916,541	(960,123)	-50.1%	7,722,432
Total capital expenditure of Transfers and Grants	2,265,085	2,617,108	1,056,702	803,674	253,028	31.5%	2,314,578
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**9,641,654**	**10,339,540**	**2,013,120**	**2,720,215**	**(707,095)**	**-26.0%**	**10,037,010**

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	366	(478)	2	2	(3)	–	–	2,724	2,612

The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days, as reflected in the table above, are due to, inter alia, debit balances to be deducted from the next pay run and legal-related matters.

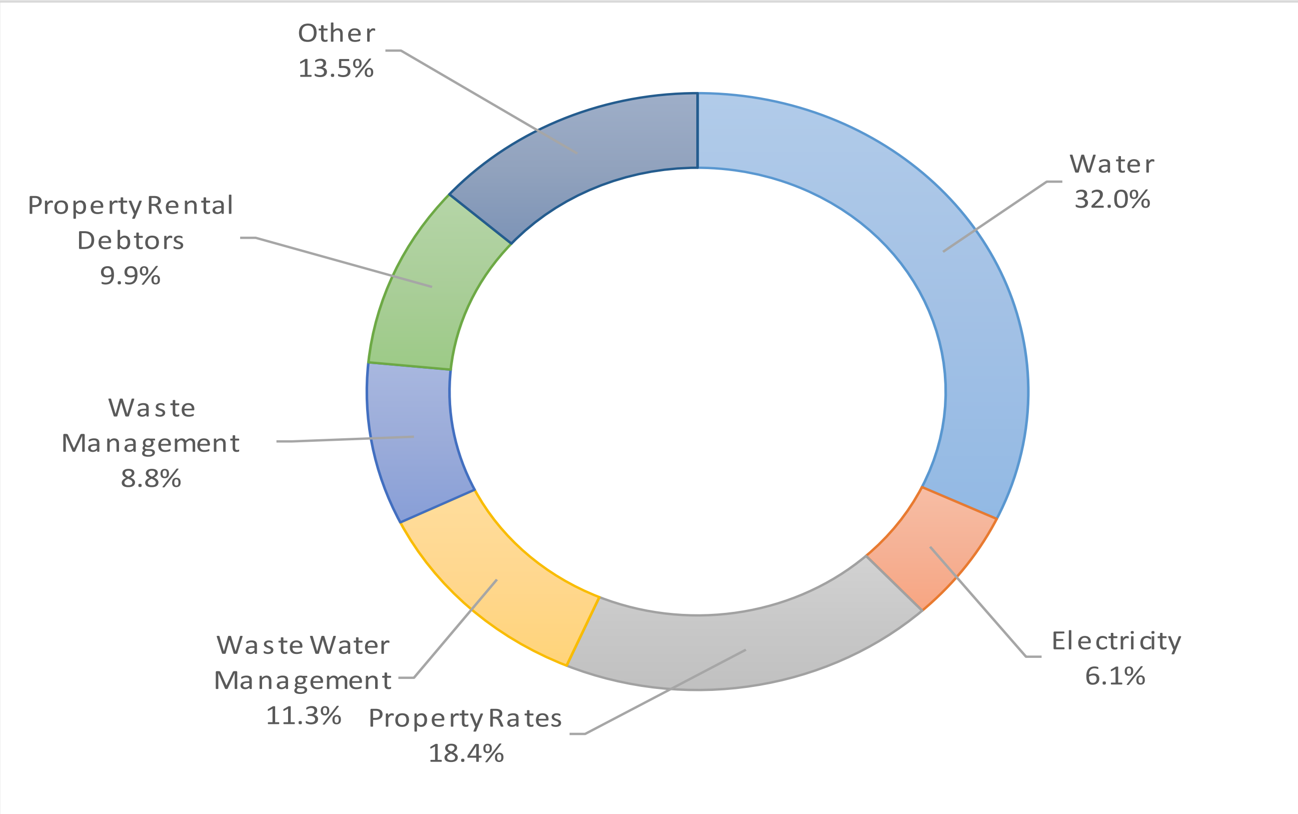
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

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	2,485,085	27.5%	244,970	2.7%	348,534	3.9%	5,949,798	65.9%	9,028,387
2018/19 - totals only	2,364,635	22.1%	385,886	3.6%	369,123	3.4%	7,587,992	70.9%	10,707,636
Movement	120,450		(140,916)		(20,589)		(1,638,194)		(1,679,249)
% Increase/(Decrease) year on year		**5.1%**		**-36.5%**		**-5.6%**		**-21.6%**	**-15.68%**

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
V & A Waterfront Holdings Pty Ltd	R58,095,165.24	R17,584,514.63	R20,497,941.25	R320.72	R20,134,820.16	-R3,675.00	R0.00	-R3,875.00	-R114,881.52	The outcome of the dispute to the GV2018 was finalised, however, the owner was not satisfied with the outcome and the dispute is still in progress. A valuation objection lock has been set to 30 June 2020. Monthly payments are being made, with no active arrangements.
Church Methodist	R27,492,975.61	R2,427,755.92	R0.00	R0.00	R0.00	R0.00	R0.00	R262,893.95	R24,802,325.74	The erf is being used as a multipurpose consisting of a school, a church and an informal settlement. The Church is in the process of transferring the land to identified beneficiaries. The City will assist with the property transfers in adherence to approved policies. The Water & Sanitation Services 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 GV2018) through the appropriate processes. Interest was reversed and an interest lock activated to control further accumulation of debt. There are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the properties. Investigations to locate water meters continue to be a challenge.
Basfour 2295 (Proprietary) Limited	R20,011,744.47	R1,668,911.40	R0.00	R1,636,233.71	R695,187.02	R0.00	R0.00	R16,013,686.34	-R2,274.00	In the meeting held on 6 February, the debtor renewed the payment arrangements to setttle all outstanding amounts. Consecutive payments are being made with arrangements active until May 2020.
Moslem Cemetry Board Trustees	R13,020,723.63	R2,581.00	R0.00	R0.00	R0.00	R3,408.19	R3,684.81	R75,021.12	R12,936,028.51	The cemetery is owned by a NPO that is struggling to manage the administration and upkeep/finances of cemeteries under its control. The decision for Rates revaluation of cemeteries is being reviewed as part of the annual Rates policy review process and if approved will be implemented in the 2020/21 financial year.
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R11,802,448.04	R3,218,637.56	R0.00	R0.00	R0.00	R0.00	R157.40	R9.12	R8,583,643.96	The City is awaiting outstanding documents from the debtor, which is required to approve the request for the Rates category change application. The debtor is also required to provide a financial plan that will indicate how the municipal accounts will be managed going forward. These will be attached to the report recommending/requesting the write off. Dunning action is on hold as this is a frail care facility.

Table continues on next page.

City of Cape Town: FMR - Annexure A (February 2020)

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Zonnebloem College	R 10,792,794.88	R 139,511.60	R 0.00	R 0.00	R 0.00	R 97,741.39	R 102,353.14	R 632,474.66	R 9,820,714.09	Approval from the Valuations department for a Rates tariff change is pending. This will be followed by a Rates rebate application as ownership resides with the Anglican Church. Monthly payment arrangements are being adhered to and will expire in May 2020.
Bestinverprop01 Proprietary Limited Erf 9261	R 9,913,944.26	R 1,045,437.27	R 0.00	R 1,023,234.89	R 1,030,120.93	R 1,017,604.09	R 937,332.50	R 5,893,714.58	-R 1,033,500.00	The property owner has an active payment arrangement with the City, which is active and being adhered to.
Methodist Church	R 9,215,072.80	R 823,689.97	R 76,605.37	R 65,686.70	R 43,000.73	R 71,533.32	R 68,145.41	R 317,324.36	R 7,749,086.94	The erf is being used as a multipurpose consisting of a school, a church and an informal settlement. The Church is in the process of transferring the land to identified beneficiaries. The City will assist with the property transfers in adherence to approved policies. The Water & Sanitation Services 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 GV2018) through the appropriate processes. Interest was reversed and an interest lock activated to control accumulation of further debt. There are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the properties. Location of water meters continue to be a challenge.
The Business Manager	R 6,924,480.99	R 87,685.24	R 23,510.78	R 89,809.40	R 90,428.00	R 86,963.87	R 83,712.79	R 506,926.98	R 5,955,443.93	This is a Transnet water account with an ongoing water meter query. The water meter has been faulty and unreadable since February 2019. The Water & Sanitation Services department is investigating corrective measures.
Gayatri Paper Mills Gauteng Pty Ltd	R 7,234,050.82	R 1,418,604.93	R 0.00	R 0.00	R 5,816,874.09	R 0.00	R 0.00	R 0.00	-R 1,428.20	The account has increased, due to a water meter leakage. The property owner has an active monthly arrangement, which is being adhered to.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
V & A Waterfront Holdings Pty Ltd	R 0.00	R 1,361,800.99	R 3,455,340.72	R 1,351,645.19	R 0.00	R 52,048,809.86	R 0.00	-R 122,431.52	R 0.00	R 58,095,165.24
Church Methodist	R 25.71	R 0.00	R 27,424,723.09	R 68,226.81	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 27,492,975.61
Basfour 2295 (Proprietary) Limited	R 12,450,939.13	R 0.00	R 386,078.33	R 314,242.04	R 0.00	R 5,553,925.58	R 1,309,590.39	-R 3,031.00	R 0.00	R 20,011,744.47
Moslem Cemetry Board Trustees	R 7,138.85	R 1,716.66	R 4,331.25	R 250,307.28	R 50,717.94	R 12,571,405.78	R 0.00	R 0.00	R 135,105.87	R 13,020,723.63
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 9,441.77	R 5,018,576.48	R 2,669,313.97	R 1,986,476.74	R 301,293.16	R 1,817,345.92	R 0.00	R 0.00	R 0.00	R 11,802,448.04
Zonnebloem College	R 30,867.91	R 0.00	R 674,153.64	R 592,405.64	R 62,502.29	R 9,409,523.12	R 0.00	R 0.00	R 23,342.28	R 10,792,794.88
Bestinverprop01 Proprietary Limited Erf 9261	R 0.18	R 10,947,444.08	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1,033,500.00	R 0.00	R 9,913,944.26
Methodist Church	R 909.25	R 0.00	R 9,135,568.80	R 78,594.75	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 9,215,072.80
The Business Manager	R 9.84	R 0.00	R 7,614,208.51	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 7,614,218.35
Gayatri Paper Mills Gauteng Pty Ltd	R 0.00	R 0.00	R 678,054.40	R 4,709,707.78	R 0.00	R 1,736,701.91	R 111,014.93	-R 1,428.20	R 0.00	R 7,234,050.82

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Amakhaya Ngoku	R16,717,772.00	R1,686,433.80	R0.00	R193,144.44	R224,531.05	R186,162.84	R216,025.39	R1,214,213.97	R12,997,260.51	This is an unregistered individual unit ownership complex with no formal body corporate. There is an appointed board, which is not effectively performing its roles. In order to manage and control further accumulation of debt, the water pressure was reduced to manage consumption as well as to reduce water losses/wastage. The Director: Revenue met with relevant stakeholders to address the matter in February 2020. Dunning action is on hold until 30 June 2020. The Director: Revenue is considering the possibility of reversing the current water charges and billing at zero rate.
Ndabeni Communal Property Trust	R6,282,883.07	R102,778.57	R96,907.93	R91,449.20	R100,296.28	R90,184.80	R89,443.99	R726,734.60	R4,985,087.70	This is a land restitution case and the beneficiaries' representatives, appointed by the High Court, submitted an offer in full and final settlement subject to the approved application for funding by the City's Rural Development department. The process has been delayed for too long even though the representing attorney has requested additional time to address the Minister of Land and Rural Development. The City is continuing with dunning action and handing over the account for further debt collection action.
Body Corp Sandpiper Mansions	R4,746,251.37	R44,872.07	R44,867.49	R44,789.53	R44,784.85	R44,780.85	R44,573.09	R508,747.56	R3,968,835.93	The body corporate has installed individual water meters for each unit. However, individual property units are under assessment to ascertain whether these properties might benefit from the Water & Sanitation policy where properties valued at R400 000 or less are ellegible for adjustments. A report to recommend debt write-off is in process.
Friends of Bathandwa Trust	R4,642,066.62	R30,174.45	R33,553.51	R40,640.66	R63,822.80	R63,732.32	R70,995.95	R598,822.69	R3,740,324.24	The property is operating as a crèche and a community organisation. According to the trustees, the crèche is occupying the property illegally. The crèche, however, claims to have legal documents, which cannot be confirmed as it has not been provided by them. Summonses were issued and successfully delivered and an instruction has been given to the City's appointed attorney to proceed with the Judgement Phase. A health inspection was conducted in November 2019 and overall conditions in terms of hygiene and housekeeping were found to be satisfactory. The property's water supply was set to trickle resulting in a drastic reduction in the monthly account. A report recommending debt write-off was submitted to the delegated authority for consideration.

Table continues on next page.

City of Cape Town: FMR - Annexure A (February 2020)

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Silvermist Mountain Lodge Body Corporat	R3,961,384.85	R112,235.63	R106,229.84	R633,566.84	R0.00	R0.00	R0.00	R453,312.90	R2,656,039.64	Adjustments were processed; the debtor was advised to settle the account accordingly. The account is being paid on a regular basis.
Bangikaya Lolo	R3,151,080.96	R19,516.99	R21,843.29	R21,823.74	R22,079.21	R21,549.13	R25,596.39	R255,106.63	R2,763,565.58	A report recommending debt write-off as a result of water zero-tariffs is being considered. The water meter was replaced with a Water Management Device (WMD) set to 350kl per day.
Schotsche Kloof Flats Body Corporate	R2,191,719.66	R20,673.73	R24,593.66	R14,851.08	R38,851.72	R12,330.86	R23,658.70	R163,503.88	R1,893,256.03	Investigations revealed that there are technical constraints i.e. water pressure and location restricting installation of WMD. A report recommending debt write-off is being considered by the delegated authority.
Mary Jane Vaas	R2,189,017.63	R38,866.36	R0.00	R0.00	R17,266.55	R11,738.96	R14,811.27	R99,709.53	R2,006,624.96	This is an Estate Late with no executor with an 'illegal' crèche being run from the property. The illegal connection on the property has been disconnected. The Water & Sanitation Services department is in the process of updatng master data and raising availability charges.
Victoria Wilhelmina Pedro	R2,140,191.02	R24,600.71	R26,078.67	R24,085.78	R23,999.56	R23,873.76	R24,146.09	R162,323.23	R1,831,083.22	The property is a deceased estate with no executor. It was used as a crèche at some stage. An inspection was done by a Health Inspector accompanied by a Law Enforcement Officer as the area is deemed volatile. Feedback from the site visit is that the crèche no longer exists and that the water has been disconnected as dunning action was revised. Suspected tampering is being investigated and effective disconnection is recommended. The Water & Sanitation Services department is in the process of replacing the water meter outside the property with a WMD to ensure that accurate readings can be taken.
Matthew Paul Machin	R2,132,912.27	R16,357.97	R17,369.32	R16,392.63	R17,228.11	R16,259.69	R16,182.88	R113,842.38	R1,919,279.29	The property is under liquidation; claim documents have been submitted to the liquidator. Awaiting amended offers on the Nedbank movable property as the court order has granted the liquidator permission to sell. The remainder of the assets are still under interdict while litigation is ongoing. An Insolvency Lock is active until 31 January 2021.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	SECD	Sundries	TOTAL
Amakhaya Ngoku	R 500.44	R 0.00	R 7,835,987.71	R 7,787,836.30	R 1,095,655.73	R 0.00	-R 2,208.18	R 0.00	R 16,717,772.00
Ndabeni Communal Property Trust	R 11,089.02	R 0.00	R 6,114.16	R 6,114.16	R 5,819.32	R 5,709,637.73	R 0.00	R 544,108.68	R 6,282,883.07
Body Corp Sandpiper Mansions	R 215.42	R 0.00	R 2,232,692.61	R 2,150,433.25	R 362,910.09	R 0.00	R 0.00	R 0.00	R 4,746,251.37
Friends of Bathandwa Trust	R 116.12	R 0.00	R 4,256,560.48	R 349,929.69	R 10,328.34	R 25,131.99	R 0.00	R 0.00	R 4,642,066.62
Silvermist Mountain Lodge Body Corporat	R 18.24	R 3,560,595.51	R 380,556.70	R 0.00	R 20,214.40	R 0.00	R 0.00	R 0.00	R 3,961,384.85
Bangikaya Lolo	R 775.78	R 0.00	R 3,058,466.99	R 91,838.19	R 0.00	R 0.00	R 0.00	R 0.00	R 3,151,080.96
Schotsche Kloof Flats Body Corporate	R 317.45	R 0.00	R 2,107,593.55	R 83,808.66	R 0.00	R 0.00	R 0.00	R 0.00	R 2,191,719.66
Mary Jane Vaas	R 12,245.53	R 0.00	R 2,031,396.63	R 81,244.37	R 25,990.73	R 35,644.99	R 0.00	R 2,495.38	R 2,189,017.63
Victoria Wilhelmina Pedro	R 206,949.58	R 0.00	R 1,743,733.08	R 133,462.01	R 20,683.40	R 35,362.95	R 0.00	R 0.00	R 2,140,191.02
Matthew Paul Machin	R 439,843.26	R 6,676.14	R 609,225.28	R 42,320.15	R 33,410.56	R 1,001,436.88	R 0.00	R 0.00	R 2,132,912.27

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN

Table C1: Monthly Budget Statement Summary

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

Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	9,536,185	9,916,685	9,950,180	6,733,595	6,650,783	82,812	1.2%	9,950,180
Service charges	18,907,828	19,690,195	20,056,927	13,555,441	13,438,458	116,983	0.9%	20,057,092
Investment revenue	1,122,065	912,495	912,473	855,445	711,843	143,602	20.2%	912,698
Transfers and subsidies	7,049,218	7,376,568	7,722,432	4,956,716	4,999,405	(42,690)	-0.9%	7,521,102
Other own revenue	3,575,074	3,026,006	3,025,888	2,411,905	2,071,829	340,076	16.4%	3,019,662
Total Revenue (excluding capital transfers and contributions)	**40,190,370**	**40,921,950**	**41,667,901**	**28,513,101**	**27,872,318**	**640,783**	**2.3%**	**41,460,735**
Employee costs	12,365,555	13,817,805	14,027,056	8,570,255	8,870,535	(300,280)	-3.4%	13,671,459
Remuneration of Councillors	161,297	179,818	179,818	107,964	107,572	392	0.4%	179,818
Depreciation & asset impairment	2,832,012	3,015,086	3,040,783	1,944,849	1,977,459	(32,610)	-1.6%	3,026,008
Finance charges	833,211	790,756	800,816	510,372	514,738	(4,366)	-0.8%	801,399
Materials and bulk purchases	9,937,128	11,704,364	11,544,310	6,982,242	6,939,955	42,287	0.6%	11,548,697
Transfers and subsidies	391,968	446,206	568,178	251,047	299,348	(48,302)	-16.1%	567,557
Other expenditure	9,557,855	11,825,581	11,772,841	6,438,897	6,487,648	(48,752)	-0.8%	11,591,994
Total Expenditure	**36,079,026**	**41,779,617**	**41,933,801**	**24,805,626**	**25,197,256**	**(391,631)**	**-1.6%**	**41,386,932**
Surplus/(Deficit)	**4,111,344**	**(857,667)**	**(265,900)**	**3,707,475**	**2,675,062**	**1,032,413**	**38.6%**	**73,802**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,556,221	1,028,988	772,800	256,188	33.2%	2,167,669
Contributions & Contributed assets	52,664	53,700	60,887	29,724	30,836	(1,111)	-3.6%	59,687
Surplus/(Deficit) after capital transfers & contributions	**6,242,068**	**1,407,418**	**2,351,207**	**4,766,188**	**3,478,697**	**1,287,490**	**37.0%**	**2,301,158**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**6,242,068**	**1,407,418**	**2,351,207**	**4,766,188**	**3,478,697**	**1,287,490**	**37.0%**	**2,301,158**
Capital expenditure & funds sources								
Capital expenditure	**5,316,290**	**8,388,432**	**7,879,749**	**3,172,695**	**2,598,118**	**574,577**	**22.1%**	**7,561,449**
Capital transfers recognised	2,119,370	2,265,085	2,617,108	1,056,702	803,674	253,028	31.5%	2,314,578
Borrowing	388,077	1,091,580	1,091,580	475,020	278,350	196,670	70.7%	1,091,580
Internally generated funds	**2,808,842**	**5,031,767**	**4,171,062**	**1,640,973**	**1,516,093**	**124,880**	**8.2%**	**4,155,291**
Total sources of capital funds	**5,316,290**	**8,388,432**	**7,879,749**	**3,172,695**	**2,598,118**	**574,577**	**22.1%**	**7,561,449**
Financial position								
Total current assets	18,405,667	18,469,328	18,356,299	17,647,181				18,356,299
Total non current assets	52,547,898	58,066,233	57,219,083	55,808,591				57,219,083
Total current liabilities	9,114,291	12,857,487	9,599,900	5,862,587				9,599,900
Total non current liabilities	13,148,025	14,911,172	14,923,026	14,123,329				14,923,026
Community wealth/Equity	**48,691,250**	**48,766,902**	**51,052,456**	**53,469,856**				**51,052,456**
Cash flows								
Net cash from (used) operating	9,246,334	4,563,204	6,012,700	4,721,021	3,627,291	(1,093,730)	-30.2%	6,012,700
Net cash from (used) investing	(6,170,498)	(7,718,788)	(7,317,710)	(3,506,672)	(3,137,237)	369,435	-11.8%	(7,317,710)
Net cash from (used) financing	(143,179)	748,685	748,685	849,165	849,165	–	-	747,798
Cash/cash equivalents at the month/year end	**8,419,275**	**4,985,877**	**7,862,949**	**10,482,789**	**9,758,494**	**(724,295)**	**-7.4%**	**7,862,063**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis								
Total By Income Source	2,485,085	244,970	348,534	172,060	171,087	820,563	4,623,284	9,028,387
Creditors Age Analysis								
Total Creditors	366	(478)	2	(3)	–	–	2,724	2,612

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	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**15,443,185**	**15,376,936**	**15,455,711**	**10,606,243**	**10,361,979**	**244,265**	**2.4%**	**15,445,802**
Executive and council	1,085	299	2,333	172	149	23	15.3%	2,333
Finance and administration	15,442,092	15,376,634	15,453,376	10,606,048	10,361,830	244,219	2.4%	15,443,466
Internal audit	8	3	3	23	(0)	23	-89277.6%	3
Community and public safety	**3,321,949**	**3,278,566**	**3,499,727**	**2,374,088**	**2,074,203**	**299,885**	**14.5%**	**3,427,362**
Community and social services	133,503	125,649	139,675	68,582	77,492	(8,911)	-11.5%	117,262
Sport and recreation	88,066	63,591	62,318	32,781	34,092	(1,311)	-3.8%	60,519
Public safety	1,397,410	1,238,308	1,205,474	1,233,493	939,909	293,585	31.2%	1,205,474
Housing	1,305,811	1,374,066	1,638,645	798,021	764,400	33,621	4.4%	1,638,804
Health	397,158	476,952	453,615	241,211	258,310	(17,099)	-6.6%	405,304
Economic and environmental services	**1,820,674**	**2,297,417**	**2,436,084**	**1,125,542**	**1,143,208**	**(17,666)**	**-1.5%**	**2,004,013**
Planning and development	361,835	450,811	432,163	260,085	255,763	4,322	1.7%	432,163
Road transport	1,435,992	1,831,775	1,972,608	851,682	876,626	(24,944)	-2.8%	1,538,971
Environmental protection	22,848	14,831	31,313	13,776	10,819	2,957	27.3%	32,879
Trading services	**21,732,550**	**22,228,113**	**22,887,359**	**15,459,547**	**15,091,861**	**367,685**	**2.4%**	**22,804,787**
Energy sources	13,551,701	14,080,480	14,826,243	10,009,310	9,966,786	42,524	0.4%	14,826,893
Water management	4,539,934	4,468,355	4,499,568	3,077,360	2,909,074	168,286	5.8%	4,927,066
Waste water management	2,061,455	1,956,104	1,864,930	1,174,094	1,063,185	110,909	10.4%	1,354,210
Waste management	1,579,460	1,723,174	1,696,618	1,198,783	1,152,816	45,967	4.0%	1,696,618
Other	**2,736**	**6,002**	**6,127**	**6,392**	**4,702**	**1,690**	**35.9%**	**6,127**
Total Revenue - Functional	**42,321,094**	**43,187,035**	**44,285,009**	**29,571,813**	**28,675,954**	**895,859**	**3.1%**	**43,688,091**
Expenditure - Functional								
Governance and administration	**8,078,174**	**8,994,792**	**9,305,072**	**5,169,486**	**5,529,953**	**(360,466)**	**-6.5%**	**9,058,086**
Executive and council	427,984	535,009	532,367	304,853	321,327	(16,474)	-5.1%	532,367
Finance and administration	7,607,324	8,413,698	8,724,718	4,832,875	5,179,235	(346,360)	-6.7%	8,477,731
Internal audit	42,866	46,085	47,987	31,758	29,390	2,368	8.1%	47,987
Community and public safety	**7,347,035**	**7,785,248**	**7,846,706**	**4,915,389**	**4,910,280**	**5,109**	**0.1%**	**7,939,616**
Community and social services	905,997	971,924	956,306	596,292	591,973	4,319	0.7%	955,153
Sport and recreation	1,192,184	1,114,871	1,142,694	766,963	714,011	52,952	7.4%	1,209,695
Public safety	2,903,921	2,910,539	2,901,006	1,937,051	1,907,001	30,050	1.6%	2,901,006
Housing	1,173,517	1,480,067	1,599,145	799,402	908,245	(108,843)	-12.0%	1,602,095
Health	1,171,416	1,307,848	1,247,555	815,681	789,050	26,631	3.4%	1,271,667
Economic and environmental services	**4,414,880**	**5,277,186**	**5,346,743**	**3,050,436**	**2,984,813**	**65,624**	**2.2%**	**5,114,449**
Planning and development	1,028,431	1,511,371	1,432,190	810,077	817,083	(7,006)	-0.9%	1,430,109
Road transport	3,238,984	3,607,973	3,725,784	2,141,117	2,061,668	79,448	3.9%	3,496,687
Environmental protection	147,465	157,842	188,769	99,243	106,061	(6,819)	-6.4%	187,654
Trading services	**16,131,637**	**19,596,544**	**19,301,415**	**11,601,794**	**11,702,554**	**(100,760)**	**-0.9%**	**19,140,917**
Energy sources	10,058,040	11,596,405	11,630,875	7,082,029	7,177,348	(95,319)	-1.3%	11,510,543
Water management	2,661,718	3,747,227	3,340,343	2,012,704	2,009,395	3,309	0.2%	3,489,480
Waste water management	1,546,091	2,049,818	2,124,196	1,222,892	1,235,392	(12,500)	-1.0%	1,934,893
Waste management	1,865,788	2,203,094	2,206,001	1,284,169	1,280,419	3,749	0.3%	2,206,001
Other	**107,300**	**125,847**	**133,865**	**68,520**	**69,657**	**(1,137)**	**-1.6%**	**133,865**
Total Expenditure - Functional	**36,079,026**	**41,779,617**	**41,933,801**	**24,805,626**	**25,197,256**	**(391,630)**	**-1.6%**	**41,386,932**
Surplus/ (Deficit) for the year	**6,242,068**	**1,407,418**	**2,351,208**	**4,766,188**	**3,478,698**	**1,287,490**	**37.0%**	**2,301,158**

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	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	986,510	521,519	560,447	(38,927)	-6.9%	901,708
Vote 2 - Corporate Services	69,717	71,523	66,230	41,527	33,431	8,096	24.2%	66,722
Vote 3 - Economic Opportunities & Asset Managemnt	282,741	181,445	222,865	138,606	139,582	(976)	-0.7%	219,879
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	14,620,468	9,855,051	9,812,444	42,607	0.4%	14,621,118
Vote 5 - Finance	15,957,830	16,196,525	16,236,223	11,360,732	11,074,117	286,616	2.6%	16,245,320
Vote 6 - Human Settlements	1,185,791	1,249,070	1,513,649	704,280	670,653	33,627	5.0%	1,513,805
Vote 7 - Office of the City Manager	164	6	6	42	2	39	1665.7%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,386,587	1,263,398	987,598	275,800	27.9%	1,386,588
Vote 9 - Spatial Planning & Environment	152,894	166,410	168,977	101,040	99,888	1,152	1.2%	168,977
Vote 10 - Transport	1,421,444	1,801,886	1,807,517	828,728	832,529	(3,801)	-0.5%	1,371,219
Vote 11 - Urban Management	231,778	301,769	283,268	171,028	166,431	4,596	2.8%	283,268
Vote 12 - Water & Waste	7,316,631	7,078,278	6,992,710	4,585,864	4,298,833	287,030	6.7%	6,909,478
Total Revenue by Vote	**42,321,093**	**43,187,035**	**44,285,009**	**29,571,813**	**28,675,954**	**895,859**	**3.1%**	**43,688,088**
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,844,311	2,304,618	2,323,961	(19,343)	-0.8%	3,815,700
Vote 2 - Corporate Services	1,709,075	1,808,667	1,872,734	1,220,454	1,173,798	46,656	4.0%	1,872,734
Vote 3 - Economic Opportunities & Asset Managemnt	1,168,348	1,368,210	1,425,879	851,156	855,683	(4,527)	-0.5%	1,425,879
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	12,097,934	7,292,204	7,481,010	(188,806)	-2.5%	11,971,904
Vote 5 - Finance	3,363,625	3,004,417	3,321,105	1,887,825	1,940,459	(52,633)	-2.7%	3,258,164
Vote 6 - Human Settlements	1,164,939	1,468,810	1,600,804	800,147	911,535	(111,388)	-12.2%	1,603,141
Vote 7 - Office of the City Manager	176,978	237,561	239,104	138,751	155,974	(17,224)	-11.0%	239,104
Vote 8 - Safety & Security	3,347,986	3,598,555	3,596,416	2,268,454	2,217,761	50,693	2.3%	3,596,416
Vote 9 - Spatial Planning & Environment	575,368	711,474	697,345	424,159	436,125	(11,966)	-2.7%	697,345
Vote 10 - Transport	3,330,783	3,679,302	3,664,518	2,121,129	2,083,917	37,212	1.8%	3,418,037
Vote 11 - Urban Management	748,443	1,142,379	1,097,253	558,721	559,123	(403)	-0.1%	1,097,253
Vote 12 - Water & Waste	6,725,039	8,774,142	8,476,396	4,938,006	5,057,909	(119,903)	-2.4%	8,391,255
Total Expenditure by Vote	**36,079,026**	**41,779,617**	**41,933,800**	**24,805,626**	**25,197,256**	**(391,630)**	**-1.6%**	**41,386,932**
Surplus/ (Deficit) for the year	**6,242,067**	**1,407,419**	**2,351,209**	**4,766,188**	**3,478,698**	**1,287,490**	**37.0%**	**2,301,156**

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

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

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

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

Description R thousands	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	9,536,185	9,916,685	9,950,180	6,733,595	6,650,783	82,812	1.2%	9,950,180
Service charges - electricity revenue	13,042,932	13,623,146	14,368,248	9,705,743	9,664,390	41,353	0.4%	14,368,393
Service charges - water revenue	3,123,527	3,212,017	2,969,773	1,979,579	1,973,798	5,782	0.3%	2,969,773
Service charges - sanitation revenue	1,602,463	1,568,599	1,482,072	1,011,515	988,061	23,454	2.4%	1,482,072
Service charges - refuse revenue	1,138,907	1,286,433	1,236,834	858,604	812,210	46,394	5.7%	1,236,855
Rental of facilities and equipment	395,688	311,781	319,959	190,607	195,903	(5,296)	-2.7%	323,604
Interest earned - external investments	1,122,065	912,495	912,473	855,445	711,843	143,602	20.2%	912,698
Interest earned - outstanding debtors	358,499	380,814	394,487	258,502	263,573	(5,071)	-1.9%	385,592
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1,485,757	1,185,453	1,142,748	1,189,243	899,521	289,722	32.2%	1,147,149
Licences and permits	64,881	82,218	79,696	38,861	40,786	(1,925)	-4.7%	73,331
Agency services	230,144	217,672	219,336	163,207	141,687	21,519	15.2%	219,336
Transfers and subsidies	7,049,218	7,376,568	7,722,432	4,956,716	4,999,405	(42,690)	-0.9%	7,521,102
Other revenue	916,842	804,335	822,156	542,223	499,335	42,888	8.6%	832,337
Gains on disposal of PPE	123,262	43,732	47,505	29,263	31,025	(1,761)	-5.7%	38,312
Total Revenue (excluding capital transfers and contributions)	**40,190,370**	**40,921,950**	**41,667,901**	**28,513,101**	**27,872,318**	**640,783**	**2.3%**	**41,460,735**
Expenditure By Type								
Employee related costs	12,365,555	13,817,805	14,027,056	8,570,255	8,870,535	(300,280)	-3.4%	13,671,459
Remuneration of councillors	161,297	179,818	179,818	107,964	107,572	392	0.4%	179,818
Debt impairment	1,582,947	2,341,628	2,213,244	1,460,422	1,384,794	75,628	5.5%	2,213,244
Depreciation & asset impairment	2,832,012	3,015,086	3,040,783	1,944,849	1,977,459	(32,610)	-1.6%	3,026,008
Finance charges	833,211	790,756	800,816	510,372	514,738	(4,366)	-0.8%	801,399
Bulk purchases	8,632,303	10,092,601	10,069,094	6,106,741	6,079,981	26,761	0.4%	10,070,868
Other materials	1,304,825	1,611,763	1,475,215	875,501	859,975	15,526	1.8%	1,477,829
Contracted services	5,996,310	7,156,498	7,305,977	3,690,370	3,766,075	(75,706)	-2.0%	7,121,729
Transfers and subsidies	391,968	446,206	568,178	251,047	299,348	(48,302)	-16.1%	567,557
Other expenditure	1,954,501	2,326,698	2,252,837	1,277,451	1,336,137	(58,686)	-4.4%	2,250,901
Loss on disposal of PPE	24,097	756	783	10,654	641	10,012	1561.0%	6,121
Total Expenditure	**36,079,026**	**41,779,617**	**41,933,801**	**24,805,626**	**25,197,256**	**(391,631)**	**-1.6%**	**41,386,932**
Surplus/(Deficit)	**4,111,344**	**(857,667)**	**(265,900)**	**3,707,475**	**2,675,062**	**1,032,413**	**38.6%**	**73,802**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,556,221	1,028,988	772,800	256,188	33.2%	2,167,669
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	60,887	29,724	30,836	(1,111)	-3.6%	59,687
Transfers and subsidies - capital (in-kind - all)	2,860	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**6,242,068**	**1,407,418**	**2,351,207**	**4,766,188**	**3,478,697**			**2,301,158**
Taxation	–	–	–	–	–			–
Surplus/(Deficit) after taxation	**6,242,068**	**1,407,418**	**2,351,207**	**4,766,188**	**3,478,697**			**2,301,158**
Attributable to minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**6,242,068**	**1,407,418**	**2,351,207**	**4,766,188**	**3,478,697**			**2,301,158**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**6,242,068**	**1,407,418**	**2,351,207**	**4,766,188**	**3,478,697**			**2,301,158**

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

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

Vote Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	374,140	91,117	117,203	(26,086)	-22.3%	374,014
Vote 2 - Corporate Services	252,050	149,863	187,210	54,200	83,121	(28,920)	-34.8%	186,050
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	478,520	169,692	95,647	74,046	77.4%	478,019
Vote 4 - Energy & Climate Change	749,456	834,094	871,137	405,355	418,263	(12,908)	-3.1%	858,226
Vote 5 - Finance	26,225	116,957	108,721	16,255	22,562	(6,307)	-28.0%	108,625
Vote 6 - Human Settlements	670,112	869,063	1,052,544	403,601	366,327	37,273	10.2%	1,041,769
Vote 7 - Office of the City Manager	2,500	973	1,710	608	816	(208)	-25.5%	1,680
Vote 8 - Safety & Security	206,866	535,237	552,515	184,947	126,493	58,455	46.2%	550,766
Vote 9 - Spatial Planning & Environment	57,070	92,847	86,810	20,285	37,903	(17,619)	-46.5%	86,571
Vote 10 - Transport	973,584	1,326,126	1,275,143	544,565	607,212	(62,647)	-10.3%	991,094
Vote 11 - Urban Management	22,429	122,981	106,991	13,831	30,057	(16,226)	-54.0%	106,951
Vote 12 - Water & Waste	1,789,054	3,596,511	2,784,309	1,268,238	692,513	575,725	83.1%	2,777,682
Total Capital Expenditure	**5,316,290**	**8,388,432**	**7,879,749**	**3,172,695**	**2,598,118**	**574,577**	**22.1%**	**7,561,449**
Capital Expenditure - Functional Classification								
Governance and administration	**953,790**	**1,120,012**	**1,196,388**	**405,802**	**370,381**	**35,421**	**9.6%**	**1,189,543**
Executive and council	3,413	24,280	5,506	1,380	894	485	54.3%	5,480
Finance and administration	950,102	1,095,600	1,190,291	404,326	369,356	34,971	9.5%	1,183,471
Internal audit	275	131	591	96	131	(36)	-27.1%	591
Community and public safety	**988,852**	**1,547,286**	**1,725,225**	**582,754**	**524,461**	**58,293**	**11.1%**	**1,714,374**
Community and social services	83,095	105,089	114,641	42,277	34,331	7,946	23.1%	114,630
Sport and recreation	88,538	141,792	149,903	30,664	42,620	(11,956)	-28.1%	149,842
Public safety	87,618	349,905	331,299	91,137	49,398	41,739	84.5%	331,294
Housing	670,112	869,063	1,052,544	403,601	366,327	37,273	10.2%	1,041,769
Health	59,489	81,436	76,838	15,075	31,785	(16,709)	-52.6%	76,838
Economic and environmental services	**1,066,375**	**1,534,310**	**1,542,864**	**582,686**	**676,102**	**(93,417)**	**-13.8%**	**1,258,769**
Planning and development	51,066	151,588	152,624	30,015	53,717	(23,702)	-44.1%	152,378
Road transport	988,308	1,345,610	1,348,538	549,863	608,042	(58,180)	-9.6%	1,064,689
Environmental protection	27,000	37,112	41,702	2,808	14,343	(11,535)	-80.4%	41,702
Trading services	**2,292,473**	**4,176,629**	**3,411,412**	**1,601,298**	**1,024,998**	**576,301**	**56.2%**	**3,394,904**
Energy sources	736,092	805,190	838,105	389,504	396,634	(7,130)	-1.8%	826,694
Water management	921,660	1,517,922	1,177,315	627,542	245,117	382,426	156.0%	1,177,315
Waste water management	533,320	1,381,056	1,105,769	490,214	257,271	232,943	90.5%	1,100,673
Waste management	101,400	472,461	290,222	94,037	125,975	(31,938)	-25.4%	290,222
Other	**14,800**	**10,195**	**3,861**	**155**	**2,175**	(2,020)	-92.9%	**3,860**
Total Capital Expenditure - Functional Classification	**5,316,290**	**8,388,432**	**7,879,749**	**3,172,695**	**2,598,118**	**574,577**	**22.1%**	**7,561,449**
Funded by:								
National Government	2,047,136	2,189,348	2,518,433	1,021,301	767,181	254,120	33.1%	2,217,188
Provincial Government	22,430	22,038	37,788	5,687	5,657	29	0.5%	36,502
District Municipality	–	–	–	–	–	–	-	–
Other transfers and grants	49,804	53,700	60,887	29,714	30,836	(1,122)	-3.6%	60,887
Transfers recognised - capital	**2,119,370**	**2,265,085**	**2,617,108**	**1,056,702**	**803,674**	**253,028**	**31.5%**	**2,314,578**
Public contributions & donations	–	–	–	–	–	–	-	–
Borrowing	388,077	1,091,580	1,091,580	475,020	278,350	196,670	70.7%	1,091,580
Internally generated funds	2,808,842	5,031,767	4,171,062	1,640,973	1,516,093	124,880	8.2%	4,155,291
Total Capital Funding	**5,316,290**	**8,388,432**	**7,879,749**	**3,172,695**	**2,598,118**	**574,577**	**22.1%**	**7,561,449**

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

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 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	302,472	146,904	146,904	250,439	146,904
Call investment deposits	10,649,133	6,199,428	9,979,630	10,649,133	9,979,630
Consumer debtors	6,215,923	9,710,204	6,610,409	5,030,666	6,610,409
Other debtors	793,308	1,826,248	1,132,985	1,283,642	1,132,985
Current portion of long-term receivables	8,838	15,755	6,781	8,838	6,781
Inventory	435,992	570,789	479,590	424,463	479,590
Total current assets	**18,405,667**	**18,469,328**	**18,356,299**	**17,647,181**	**18,356,299**
Non current assets					
Long-term receivables	215,690	23,333	19,374	208,046	19,374
Investments	5,342,557	5,171,322	5,765,080	7,378,592	5,765,080
Investment property	582,962	581,285	581,247	582,962	581,247
Investments in Associate	–	–	–	–	–
Property, plant and equipment	45,703,232	51,856,546	50,306,036	46,931,331	50,306,036
Biological	–	–	–	–	–
Intangible	693,178	424,856	537,066	697,380	537,066
Other non-current assets	10,280	8,891	10,280	10,280	10,280
Total non current assets	**52,547,898**	**58,066,233**	**57,219,083**	**55,808,591**	**57,219,083**
TOTAL ASSETS	**70,953,565**	**76,535,561**	**75,575,382**	**73,455,772**	**75,575,382**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	410,962	461,809	452,058	435,210	452,058
Trade and other payables	7,127,758	10,762,203	7,516,249	3,864,864	7,516,249
Provisions	1,147,974	1,143,617	1,141,735	1,134,917	1,141,735
Total current liabilities	**9,114,291**	**12,857,487**	**9,599,900**	**5,862,587**	**9,599,900**
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	7,246,241	7,838,577
Provisions	6,877,088	7,072,595	7,084,449	6,877,088	7,084,449
Total non current liabilities	**13,148,025**	**14,911,172**	**14,923,026**	**14,123,329**	**14,923,026**
TOTAL LIABILITIES	**22,262,316**	**27,768,659**	**24,522,926**	**19,985,916**	**24,522,926**
NET ASSETS	**48,691,250**	**48,766,902**	**51,052,456**	**53,469,856**	**51,052,456**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	43,892,330	43,002,095	46,272,255	48,681,059	46,272,255
Reserves	4,798,920	5,764,808	4,780,201	4,788,797	4,780,201
TOTAL COMMUNITY WEALTH/EQUITY	**48,691,250**	**48,766,902**	**51,052,456**	**53,469,856**	**51,052,456**

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 R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,769,268	6,560,858	6,451,517	109,341	1.7%	9,769,268
Service charges	20,154,718	18,787,179	19,259,186	13,425,950	12,907,933	518,018	4.0%	19,259,186
Other revenue	2,573,710	1,746,152	1,743,792	916,396	1,144,439	(228,043)	-19.9%	1,743,792
Government - operating	4,468,913	7,376,568	7,722,432	5,592,269	5,114,042	478,227	9.4%	7,722,432
Government - capital	2,079,448	2,211,385	2,617,108	1,260,584	1,171,964	88,620	7.6%	2,617,108
Interest	1,427,759	912,495	912,473	686,743	671,474	15,269	2.3%	912,473
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(30,085,454)	(35,467,695)	(35,294,485)	(23,340,516)	(23,452,818)	(112,302)	0.5%	(35,294,485)
Finance charges	(692,316)	(717,075)	(717,075)	(381,263)	(381,260)	3	0.0%	(717,075)
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**9,246,334**	**4,563,204**	**6,012,700**	**4,721,021**	**3,627,291**	**(1,093,730)**	**-30.2%**	**6,012,700**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	47,505	–	–	–	-	47,505
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	-	–
Decrease (increase) other non-current receivables	7,513	1,228	4,419	–	–	–	-	4,419
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	–	–	–	-	(267,859)
Payments								
Capital assets	(5,392,818)	(7,549,589)	(7,101,774)	(3,506,672)	(3,137,237)	369,435	-11.8%	(7,101,774)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(6,170,498)**	**(7,718,788)**	**(7,317,710)**	**(3,506,672)**	**(3,137,237)**	**369,435**	**-11.8%**	**(7,317,710)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	1,091,579	1,091,579	–	-	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,983	–	–	–	-	41,096
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(242,414)	(242,414)	–	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(143,179)**	**748,685**	**748,685**	**849,165**	**849,165**	**–**	**-**	**747,798**
NET INCREASE/ (DECREASE) IN CASH HELD	**2,932,657**	**(2,406,899)**	**(556,326)**	**2,063,514**	**1,339,219**			**(557,212)**
Cash/cash equivalents at beginning:	5,486,618	7,392,776	8,419,275	8,419,275	8,419,275			8,419,275
Cash/cash equivalents at month/year end:	8,419,275	4,985,877	7,862,949	10,482,789	9,758,494			7,862,063

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	82,812	1.2%	The variance is a combination of over-/under-recovery mainly on: 1. Property Rates (over), largely due to the impact of real time supplementary valuations resulting in an updated and increased valuation base. 2. Income Forgone (under), due to higher than planned old-age rebates and exemptions approved.	No immediate corrective action is required.
Service charges - electricity revenue	41,353	0.4%	The over-recovery is largely due to customers in the commercial large power category who have not yet migrated to the new Time-of-Use tariff despite it being the cheaper option.	No immediate corrective action is required.
Service charges - water revenue	5,782	0.3%	Immaterial variance.	-
Service charges - sanitation revenue	23,454	2.4%	Immaterial variance.	-
Service charges - refuse revenue	46,394	5.7%	The variance is a combination of over-/under-recovery mainly on: 1. Disposal coupon fees (over), due to more waste being disposed of at disposal facilities than initially anticipated; and 2. Indigent Relief (under), due to the actual indigent relief being lower than planned to date.	No immediate corrective action is required.
Rental of facilities and equipment	(5,296)	-2.7%	Immaterial variance.	-
Interest earned - external investments	143,602	20.2%	The over-recovery is due to higher than expected cash and investment fund balances to date.	No immediate corrective action is required.
Interest earned - outstanding debtors	(5,071)	-1.9%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Dividends received	–	-	-	-
Fines, penalties and forfeits	289,722	32.2%	The variance reflects against Traffic fines - accruals, due to more than planned fines issued for traffic- and various by-law offences during this period.	Adjustments were made during the January 2020 adjustments budget. No further corrective action is required at the moment.
Licences and permits	(1,925)	-4.7%	Immaterial variance.	-
Agency services	21,519	15.2%	The over-recovery is due to an increase in the number of registration of new- and unlicensed vehicles.	No immediate corrective action is required.
Transfers and subsidies	(42,690)	-0.85%	The variance is a combination of over-/under-recovery mainly in the following directorates: 1. Human Settlements (under): a) Grant-funded positions are still vacant, and the Title Deeds Rectification project is running behind schedule, due to lengthy processes involved in investigating and rectifying the backlog of title deeds. b) Awaiting invoices from the Western Cape Government in respect of housing projects. 2. Safety & Security (under), due to outstanding salary-related recoveries for the Law Enforcement Advanced Project (LEAP). 3. Transport (over), due to faster than planned progress on the Automated Fare Collection (AFC)/Advanced Public Transport Management Systems (APTMS) projects as the deviations were approved earlier than anticipated and the contract with the four service providers concluded earlier than expected.	LEAP project: The final staff list has been received and is being verified before recoveries can be processed. Processes are in place to ensure maximum spend of budget.
Other revenue	42,888	8.6%	The variance is a combination of over-/under-recovery mainly on: 1. Service Charges Infrastructure and Facilities (over), due to actual broadband-related revenue being higher than planned to date. 2. Cash Recovery - Claims (over), due to unplanned refund from SASRIA. 3. By-product sales (over), due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams. 4. Development Levies/BICL (over), due to higher than planned actual revenue received for the month under review. Development levies are linked directly to property developments; accurate period planning is not possible. 5. Hire of municipal staff (over), due to higher than anticipated demand for law enforcement staff for externally-funded events.	No immediate corrective action is required.
Gains on disposal of PPE	(1,761)	-5.7%	Immaterial variance.	-

Table SC1: Material variance explanations for revenue by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - Community Services & Health	(38,927)	-6.9%	The variance is a combination of over-/under-recovery on: 1. Rental of Facilities and Equipment (under), due to lower than anticipated demand as well as the impact of intermittent maintenance and emergency repairs, which resulted in the temporary closure of some facilities. 2. Fines, Penalties and Forfeits (over), due to more than planned fines and penalties imposed by the City iro Municipal Health and National Regulation infringements i.e. air pollution and environmental health bylaws. 3.Transfers and Subsidies - Capital (under), where construction of the ECD Centre: Heideveld, upgrading of various clinics to reach Ideal clinic status and Welmoed Cemetery Development is behind schedule.	Processes are in place to address challenges on capital projects to ensure that maximum capital spend is achieved at financial year-end.
Vote 2 - Corporate Services	8,096	24.2%	The over-recovery reflects against: 1. Transfers & Subsidies, due to more than planned work completed to date against the PPM Programme Support Grant. 2. Other Revenue: Service charges - Infrastructure and Facilities, mainly wrt broadband-related revenue, due to misalignment of the actual revenue to the budget provision.	The alignment of period budgets to actual revenue trends will be effected.
Vote 3 - Economic Opportunities & Asset Managemnt	(976)	-0.7%	Immaterial variance.	-
Vote 4 - Energy & Climate Change	42,607	0.4%	The over-recovery reflects against Electricity sales and is largely due to customers in the commercial large power category who are still paying the old inflated tariff and have not migrated to the new Time-Of-Use tariff, which is the cheaper option.	No immediate corrective action is required.
Vote 5 - Finance	286,616	2.6%	The variance is a combination of over-/under-recovery. 1. Property Rates (over), largely due to real-time supplementary valuations resulting in an updated and increased valuation base. 2. Income Forgone (over), due to more than planned old-age rebates and exemptions approved to date. 3. Indigent Relief - Refuse (under), due to fewer consumers qualifying for indigent relief than originally anticipated. 4. Interest earned - external investments (over), due to higher than expected cash and investment fund balances to date. 5. Agency income (over), due to an increase in the number of registration of new and unlicensed vehicles. 6. Other revenue (over), due to ad-hoc SASRIA insurance recovery claims received.	No immediate corrective action is required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 6 - Human Settlements	33,627	5.0%	The variance is a combination of over-/under-recovery mainly on: 1. Transfers and subsidies (under), due to: a) Grant-funded positions, which are still vacant; b) Title Deeds Rectification project, which is running behind schedule as a result of the lengthy processes involved in investigating and rectifying the backlog of title deeds; and c) Outstanding invoices from the Western Cape Government for Housing projects. 2. Transfers and Subsidies - Capital (over), due to good contractor/consultant performance resulting in the following projects progressing ahead of schedule: a) Belhar CBD project; and b) Conradie Housing Development (PGWC).	Period budget provisions will be reviewed and adjusted in line with actual and anticipated trends.
Vote 7 - Office of the City Manager	39	1665.7%	Immaterial variance.	-
Vote 8 - Safety & Security	275,800	27.9%	The variance is a combination of over-/under-recovery. 1. Fines, penalties and forfeits: Traffic fines - accruals (R292 million over), due to more than planned fines issued for traffic- and various by-law offences during this period. 2. Other revenue - Hire of municipal staff (over), due to higher than planned demand for law enforcement staff for externally-funded events. 3. Transfers and subsidies (under), due to outstanding recoveries relating to salaries for the Law Enforcement Advanced project (LEAP).	Processing of outstanding recoveries will be done on completion of the verification process. Actual revenue trends and budgets will be aligned where required.
Vote 9 - Spatial Planning & Environment	1,152	1.2%	Immaterial variance.	-

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 10 - Transport	(3,801)	-0.5%	Immaterial variance.	-
Vote 11 - Urban Management	4,596	2.8%	Immaterial variance.	-
Vote 12 - Water & Waste	287,030	6.7%	The variance is a combination of over-/under-recovery. 1. Service charges - Water revenue (over) and Sanitation revenue (over). The 2019/20 anticipated revenue provisions were adjusted to be in line with the latest reduced consumption trends in the January 2020 adjustments budget. Consumer reaction to the warmer months is still being established. 2. Service Charges - Refuse Revenue (over), due to more disposal coupons being sold for the disposal of waste. 3. Other revenue (over), mainly on: a) Development contribution levy, due to higher than planned development levies to date impacting on water, sewer and stormwater; and b) By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams. 4. Interest on outstanding debtors (under), due to year-to-date actuals being less than anticipated. 5. Transfers and subsidies - Capital (over), due to good contractor performance on certain projects.	The directorate will continue to monitor consumption levels and trends for future refinement. Periodic budget provisions will be reviewed and adjusted where required.

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	(19,343)	-0.8%	Immaterial variance.	The directorate has 425 vacancies, which are in various stages of the recruitment and selection process; 448 posts were filled while 221 positions were terminated since the beginning of the financial year.
Vote 2 - Corporate Services	46,656	4.0%	The variance is a combination of over-/under expenditure. 1. Employee related costs (over), due to appointments made earlier than anticipated resulting in misalignment of the period budget with the actuals to date. 2. Depreciation & Asset Impairment (under), where delays in completion of projects impacted the capitalisation of assets resulting in lower depreciation changes to date. 3. Contracted Services - Advisory Services: Legal cost & Litigation (over), due to several unplanned high priority legal cases instituted during the financial year. 4. Other expenditure (over), combination of over-/under: a) Training (over), due to training programmes being scheduled earlier than planned as well as the appointment of additional co-op students; b) Corporate Training Programmes (over), due to extra training interventions offered, accelerated programmes and higher volumes of invoices processed earlier than originally anticipated; c) Specialised IT Services (over), due to expenditure to date being higher than planned as period budget provisions were incorrectly adjusted; d) G&D Specialised IT Services (over), due to the erroneous processing of expenditure against this element; and e) R&M Specialised IT Services (over), due to a higher demand for services than originally planned for.	The overall over expenditure will be addressed by the review and adjustments of period budget provisions. The directorate has 189 vacancies in various stages of the recruitment and selection process; 197 positions were filled and 62 terminations processed since the beginning of the financial year. Journals will be processed to ensure that costs are reflected against the correct cost element. Virements will be processed 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 3 - Economic Opportunities & Asset Managemnt	(4,527)	-0.5%	Immaterial variance.	The directorate has 159 vacancies in various stages of the recruitment and selection process; 60 positions were filled and 30 terminations processed since the beginning of the financial year.
Vote 4 - Energy & Climate Change	(188,806)	-2.5%	The under expenditure reflects mainly against the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk Purchases, where load shedding resulted in less than planned bulk electricity purchases. 3. Other Materials, mainly on R&M Materials General and Consumables, where less than planned materials and consumables were required to date. 4. Contracted Services, mainly on R&M Maintenance of Equipment, due to lower than planned fleet maintenance requirements as a result of the replacement of older vehicles.	The directorate has 311 vacancies in various stages of the recruitment and selection process; 349 vacancies were filled and 63 posts terminated since the beginning of the financial year. Period budget provisions will be adjusted according to spending plans, where required.
Vote 5 - Finance	(52,633)	-2.7%	The under expenditure reflects mainly against: 1. Employee related costs, due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts. 2. Finance Charges, due to fewer than planned external loans being taken up, resulting in less finance charges. 3. Transfers and Subsidies, where the Cape Town Stadium is generating sufficient revenue from events resulting in lower contributions from the City. 4. Other Expenditure, mainly on Insurance, where the actual premiums and claims paid are less than planned for this period.	The directorate has 187 vacancies in various stages of the recruitment and selection process; 133 posts were filled while 53 were terminated since the beginning of the financial year. Expenditure trends will be analysed and used to align period budget provisions with actual expenditure.
Vote 6 - Human Settlements	(111,388)	-12.2%	The under expenditure is mainly on: 1. Employee related costs, due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts. 2. Contracted services, a combination of over-/under expenditure: a) G&D Prof Serv Engineering Civil (over), where the period budget provisions are not aligned to the actual expenditure; b) G&D Legal Cost, Legal Advice and Litigation (under), where expenditure is less than planned as the need for this service is demand driven and difficult to predict accurately; c) Management of Informal settlements (under), where expenditure is incurred against the grant allocation first before City funding is used; d) Building Contractors and R&M Contracted Services (under), where staff capacity constraints within the Upgrades and Maintenance Implementation team impacted negatively on the ability to perform planned maintenance tasks; and e) G&D Contracted Service Building (under), due to outstanding invoices from the Western Cape Government (WCG) for the Delf, The Hague, Valhalla Park, and Belhar Pentech projects. 3. Transfers and Subsidies, mainly on G&D Housing PHP Payment , where the year-end construction industry break resulted in lower than planned expenditure, as well as outstanding invoices that must still be processed.	The directorate has 154 vacancies of which 22 posts are in various stages of the recruitment and selection process; 71 positions were filled and 36 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible. Management is currently planning to implement capacity building measures within the branch responsible for repairs and maintenance projects, which includes appointing additional staff. The department expects an increase in expenditure as a new painting project was rolled out as well as repairs and maintenance of rental units. The department responsible is following up with WCG regarding the outstanding invoices. Expenditure trends will be analysed and used to align period budget provisions with actual expenditure.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 7 - Office of the City Manager	(17,224)	-11.0%	The under expenditure is mainly on: 1. Employee related costs, due to the turnaround time in filling vacancies as well as the creation and filling of new posts for the bulk provision provided for the Office of the Mayor. 2. Contracted Services: Legal Cost - Legal Advice and Litigation, where the actual expenditure relating to forensic investigations are less than planned as payments are only made once investigations are complete. 3. Other expenditure: Event Promoters, where the bulk provision for Mayoral events is provided on this element but actual costs are incurred on different elements. 4. Other expenditure: Entertainment, due to the actual expenditure being less than anticipated.	The directorate has 28 vacancies in various stages of the recruitment and selection process; 20 positions were filled and 6 terminations processed since the start of the financial year. All efforts are being made to fill vacancies as quickly as possible. The balance of the bulk provision will be carried forward to next financial year. Seasonalisation of period budget provisions are being processed. Virements will be processed to address the requirement on other expenditure elements.
Vote 8 - Safety & Security	50,693	2.3%	The variance is a combination of over-/under expenditure. 1. Employee related costs (over), mainly due to: a) Unplanned overtime required for protest action, events and Operation Lockdown where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas; and b) Over expenditure on standby allowances, due to the move to a 24-hour service requiring staff to be available as and when required resulting in more Law Enforcement Officials being on standby. 2. Depreciation (under), due to delays in completing two fire stations resulting in the assets not being capitalised as planned. 3. Other materials (over), mainly due to an increase in demand for fuel as more vehicles were used for events, protests and accidents, and recoveries iro externally-funded projects that have not yet been captured. 4. Transfers and Subsidies (under), where outstanding documentation has resulted in sponsorship payments not being paid to various beneficiaries. These events include the Design Indaba, Silwerskerm Film Festival, Public Art Festival and the Nelson Mandela 30th Anniversary. 5. Other expenditure (under), mainly on: [illegible]	The overall over expenditure to date will be addressed by the review and adjustments of period budget provisions on various elements. The directorate has 713 vacancies in various stages of the recruitment and selection process; 612 posts were filled while 104 were terminated since the beginning of the financial year.
Vote 9 - Spatial Planning & Environment	(11,966)	-2.7%	Immaterial Variance	The directorate has 135 vacancies in various stages of the recruitment and selection process; 60 posts were filled and 29 posts terminated since the beginning of the financial year. Labour brokers have been appointed to assist with the recruitment and selection function.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Transport	37,212	1.8%	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. Contracted Services (over), a combination of over/under, mainly on: a) G&D-Safeguard and Security (under), where security services at transport interchanges are co-funded, with grant funding utilised first before City funding, resulting in misalignment of the period budget with actual expenditure; b) G&D Cleaning Costs (over), due to an increase in the level of services at public transport interchanges; and c) R&M Contracted Services Buildings (over), due to road maintenance programmes being brought forward as one term tender expires in March 2020. 3. Other Expenditure (under), where the scheduled payment of the SAP annual licence has not been processed as the report is still being finalised. 4. Loss on disposal of PPE (over), due to the write-off of MyCiTi Buses, which was not budgeted for.	The overall over expenditure to date will be addressed by the review of period budget provisions on various elements and with adjustments to these elements. The directorate currently has 345 vacancies which are in various stages of recruitment and selection. For the period 1 July 2019 to 29 February 2020, 123 posts were filled while 68 were terminated. Expenditure trends will be analysed and used to align period budget provisions with actual expenditure. Virements will be processed where required.
Vote 11 - Urban Management	(403)	-0.1%	Immaterial Variance	The directorate has 54 vacancies in various stages of the recruitment and selection process; 48 positions were filled and 20 terminations processed since the beginning of the financial year.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Water & Waste	(119,903)	-2.4%	The variance is a combination of over-/under expenditure mainly on: 1. Employee related costs (under), due to the turnaround time of filling vacancies as well as the impact of the internal filling of vacancies. 2. Debt Impairment (over), where the period budget provision for Bad Debt Provision is not aligned to the actual monthly posting. 3. Bulk purchases - Water (over), combination of over/under, mainly on: a) Raw water (over), where the National Department of Water and Sanitation submitted a large number of invoices for payment; b) Bulk water levy (under), where accounts are paid one month in arrears; c) Bulk water – Desalination (over), due to an increase in invoices for the two temporary desalination plants; and d) Bulk purchase - Water reclamation (over), where electricity and chemical-related costs were erroneously included in invoices received. 4. Materials Consumables Tools & Equipment (under), due to fewer refuse containers needing to be replaced. 5. Contracted services (under), combination of over/under, mainly on: a) Waste Minimisation (over), where expenditure relating to haulage was incorrectly booked to this element; b) Haulage (under), due to the incorrect booking of expenditure to the waste minimisation element; c) R&M Contracted Serv Building (over), where more projects were completed than initially anticipated resulting in misalignment of the actual expenditure with period budget provisions; d) Refuse Removal (over), where waste removal costs were higher than anticipated; e) Administrative and Support Staff (under), where fewer than anticipated Labour Broker staff were appointed; f) Sludge removal (under), where the slower waste water flow resulted in lower volumes of sludge; g) R&M Maintenance of Equipment (under), where the replacement of older vehicles resulted in less than planned repairs on vehicles; h) Meter Management (under), where actual expenditure is misaligned with the planned budget, and fewer C3 notifications received; and i) Sewerage Services (under), where outstanding invoices for informal settlements must still to be processed. 6. Other Expenditure (under), combination of over/under, mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle (over), due to emergencies and pond cleaning; b) Water Research Levy (under), due to an outstanding invoice; and c) Electricity (under), due to outstanding invoices for the Monwabisi temporary desalination plant.	The directorate has 1274 vacancies in various stages of the recruitment and selection process; 445 vacancies were filled and 242 posts were terminated since the beginning of the financial year. Virements will be processed and periodic budget provisions will be reviewed and adjusted in line with actual expenditure trends.

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	(300,280)	-3.4%	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 3974 vacancies as at 29 February 2020; 2661 positions were filled (1506 internal and 1155 external) with 1005 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.
Remuneration of councillors	392	0.4%	Immaterial variance.	-
Debt impairment	75,628	5.5%	The variance is due to the period budget provision for Bad Debt Provision not being aligned to the actual monthly posting.	Period budget provisions to be reviewed and adjusted.
Depreciation & asset impairment	(32,610)	-1.6%	Immaterial variance.	-
Finance charges	(4,366)	-0.8%	Immaterial variance.	-
Bulk purchases	26,761	0.4%	Immaterial variance.	-
Other materials	15,526	1.8%	Immaterial variance.	-
Contracted services	(75,706)	-2.0%	The variance is a combination of over-/under expenditure. 1. G&D ProfServ - Engineering Civil (over), mainly within the Human Settlements directorate, due to misalignment of period budget provisions and actual expenditure trend. 2. G&D Legal Cost (under), mainly within the Human Settlements directorate, where the need for this service is demand driven and difficult to predict accurately. 3. Building Contractors (under), due to staff capacity constraints within maintenance teams, mainly within the Human Settlements directorate, and the impact of delays in awarding maintenance tenders resulting in maintenance projects being implemented later than planned. 4. Waste Minimisation (over), where expenditure relating to haulage was incorrectly booked to this element. 5. Haulage (under), due to the incorrect booking of expenditure to the waste minimisation element. 6. G&D Contracted Serv Building (under), due to outstanding invoices from Western Cape Government (WCG) for the following projects: Delf The Hague, Valhalla Park and Belhar Pentech. 7. R&M Contracted Serv Building (over), where road maintenance programmes within the Transport directorate were prioritised as one term tender expires in March 2020. 8. R&M Electrical (under), due to electrical tenders not being in place as well as plant maintenance orders and invoices that must still be processed. 9. R&M Gardening Services (over), due to misalignment of period budget provisions with the actual expenditure incurred to date. 10. R&M Maintenance of Equipment (under), where replacement of old vehicles resulted in less repairs being needed. 11. Meter Management (under), where expenditure patterns are not aligned to the period budget provision as well as a decrease in the number of C3 notifications received. 12. Administrative and Support Staff (under), due to less than anticipated demand for Labour Broker staff to date. 13. Sewerage Services (under), where outstanding invoices for services within informal settlements must still to be processed.	Period budget provisions will be reviewed and adjusted to align to actual trend. Virements will be processed where required. Corrective journal entries will be processed. Outstanding invoices will be processed on receipt thereof.

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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	(48,302)	-16.1%	The under expenditure is mainly within the following directorates: 1. Finance, where the Cape Town Stadium is generating sufficient revenue from events resulting in lower contributions from the City. 2. Human Settlements, mainly on G&D Housing PHP Payments as a result of the impact of the end-of-year construction industry holiday break as well as outstanding invoices. 3. Safety and Security, where sponsorship payments to various beneficiaries were not paid, due to outstanding documentation.	Payments will be processed as soon as all required documentation is received and verified.
Other expenditure	(58,686)	-4.4%	The variance is a combination of over-/under expenditure. 1. Hire of LDV, Panel van, Bus, Special Vehicle (over), due to emergencies and equipment needed for pond cleaning. 2. Electricity (under), due to delays in receipt of invoices for the Monwabisi temporary desalination plant. 3. Furniture Fittings Tools and Equipment (under), due to misalignment of actual expenditure and period budget provision on Capex-ex-Revenue (year-end transactions). 4. Insurance premiums and claims (under), where the actual premiums and claims paid were less than planned to date. 5. Advertising (under), due to lesser demand for recruitment and corporate advertising to date. 6. Skills development levy (over), where the budget reflects against the employee related costs category and the actual expenditure is reflected against this category. 7. Software Licences (under), mainly due to the SAP annual licence specific to the Transport drectorate, which was scheduled for payment in December 2019 but has not yet been processed as the report is still being finalised.	Period budget provisions will be reviewed and virements will be processed where required.
Loss on disposal of PPE	10,012	1561.0%	The variance is due to the write-off of damaged MyCiTi busses and scrapping of radios donated to various City-wide neighbourhood watches.	No immediate corrective action is required.

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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	(26,086)	-22.3%	The negative variance is due to: 1. Delays in the award of tender 30C, resulting in the following programmes being behind schedule: a. Ideal Clinics; and b. National Core Standards Compliance. 2. Delays in obtaining approval for an extension of the contract period on the Construction of the Heideveld ECD project. 3. Zoning correction resulting in implementation delays on the Millers Camp Sport Field Upgrade project. 4. Slight delays on implementation of the Mfuleni Integrated Recreational Facility project, due to external stakeholder delays.	Tender 30C has been awarded and consultants are in the process of being appointed. Project managers, together with the support of the finance manager/heads, will: a. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously; b. Engage with communities in order to mitigate concerns raised; and c. Identify challenges and process virements where applicable to ensure maximum capital spend at financial year-end.
Vote 2 - Corporate Services	(28,920)	-34.8%	The negative variance reflects on the following programmes/projects: 1. Enterprise Monitoring & Management Solution FY20: The protracted process of obtaining approval for the contract value increase on tender 9G/15/16 resulted in delays. 2. Integration and Enhancement: SAP resources are unavailable on tender 44S. The scope of the project is defined, but completion thereof with limited resources available on tender 44S will be a challenge. 4. Computers & Equipment - Replacement FY20: Delays with deliveries from China. 5. CityWeb/CityApps Redevelopment Resources: The project is running behind schedule as a result of difficulty in sourcing consultants with scarce skills.	Tender 266S will be utilised as an alternative for tender 44S, but the deadline to use these resources is 31 March 2020. The IS&T department will segregate the 31 priorities into different work packages based on the similarity of work required. Orders have been placed; anticipated delivery by the end of March 2020.
Vote 3 - Economic Opportunities & Asset Managemnt	74,046	77.4%	The following projects are ahead of schedule: 1. Replacement of fleet and plant: Items were ordered and delivered earlier than anticipated; and 2. Upgrade of Good Hope Centre: Good contractor performance.	The directorate is fast-tracking all orders where tenders are in place.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 4 - Energy & Climate Change	(12,908)	-3.1%	Immaterial variance.	-
Vote 5 - Finance	(6,307)	-28.0%	Suites Cape Town Stadium: Misalignment of cash flow.	Construction commenced in February 2020; contractor implementation is in line with programme.
Vote 6 - Human Settlements	37,273	10.2%	The positive variance is as a result of good contractor/consultant performance on the following projects: 1. Belhar CBD Housing Development (PGWC); 2. Conradie Housing Development (PGWC); and 3. Greenville Housing Project Phase 2.1.	Project managers will manage and monitor all projects to ensure that projects stay on track.
Vote 7 - Office of the City Manager	(208)	-25.5%	IT Equipment: Orders have been placed; awaiting delivery.	-
Vote 8 - Safety & Security	58,455	46.2%	1. Earlier than anticipated delivery on the following projects has resulted in a positive variance: a. Fire Vehicles: Replacement FY20; b. CCTV projects; c. Firearms & related Equipment FY20; d. Fire Relief Volunteer Equipment FY20; and e. Specialised vehicles: Add FY20. 2. Integrated Contact Centre: Cash flows misaligned.	No immediate corrective action required.
Vote 9 - Spatial Planning & Environment	(17,619)	-46.5%	The negative variance reflects on the following projects: 1. Computer equipment and software: Deliveries have been delayed due to, inter alia, the Chinese holidays, shortage of microchips and the outbreak of the Coronavirus. 2. Vehicles: Orders have been placed; awaiting delivery. 3. Reserve upgrades: Late start on Symphony Way and False Bay fencing projects as well as poor contractor performance on Vesuvius Way. 4. Land Acquisition: The deed of sale for both properties are being finalised by the sellers' attorneys.	1. Electronic- and technology manufacturers anticipate that product shipments may be delayed by an average of at least five weeks. 2. Delivery expected by 30 April 2020. 3. Corrective action has been taken against poor performing contractor. 4. It is anticipated that the deed of sale for one property will be signed sometime in March 2020 and the other by latest May 2020. Project managers to continue managing and monitoring projects to prevent further delays.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 10 - Transport	(62,647)	-10.3%	The directorate has a net negative variance, which is an accumulation of slower than anticipated expenditure on a number of projects, the most significant of which are: 1. IRT Jan Smuts: Initial delays experienced, due to issues with underground services, as well as protracted processes in resolving the claim iro an error in measurement. This has now been referred back for adjudication. 2. Vehicles & Plant - Additional FY20: Prioritisation of additional vehicles was completed later than anticipated. 3. Metro Roads Reconstruction: Some delays in commencement of work. 4. Roads Rehabilitation: Programme delayed, due to community interference, however, site handover has taken place at the end of February 2020. 5. IRT Ph2A: Land & Property Acquisition: Property acquisition process in respect of Govan Mbeki Rd in progress with civil construction works currently underway. The Mayoral Committee (MayCo) approved the acquisition of six erven at the meeting held on 4 February 2020 with a further six erven anticipated to be approved at the March/April 2020 MayCo meeting. Approval of the expropriation of partial pieces of land will be sought from MayCo for two erven in March 2020 and five erven in April 2020.	1. Work on South Bound Carriageways has commenced and is still on schedule. It is expected that the full budget will be spent in the 2019/20 financial year. 2. Orders were placed; awaiting delivery. 3.The contractor is currently on schedule and progressing well with no issues at this stage. 4. Full budget anticipated to be spent due to the nature of work undertaken. 5. Offers for two sections of publicly-owned land were made to Provincial Government. Negotiations with the property owners of the rest of the erven are still underway.
Vote 11 - Urban Management	(16,226)	-54.0%	The negative variance reflects primarily on the MURP Infrastructure, Safety Measures and Upgrading Vuyiseka Multi-Purpose Centre projects, where orders were placed and awaiting delivery.	Project managers following up on delivery.
Vote 12 - Water & Waste	575,725	83.1%	The directorate is ahead of planned spend for the period under review. The main reasons are listed below at departmental level.	There are on-going engagements with directors and respective project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend. Remedial actions, where required, is indicated below.
Management: Water & Waste	158	1394.7%	Computer Equipment - Additional FY20: Some items were delivered earlier than anticipated, due to stock availability.	No immediate corrective action is required.
Project Monitoring Unit: W & W	(14)	-100.0%	Computer Equipment: Initial delays were experienced when orders were placed, due to incorrect prices loaded on tender 60G/2018/19.	Procurement will commence in March 2020.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Solid Waste Management	(43,326)	-24.2%	The underspend is mainly on the following programmes: 1. Plant & Vehicles - Replacement FY20 Programme: Orders for long lead time vehicles were placed in August 2019. Some orders have been placed for smaller vehicles. 2. Upgrading Solid Waste Facilities Programme: a. Muizenberg Cleansing Depot Internal Alterations and Additions project, due to delays in review of building plans; b. Upgrading of Klipfontein Cleansing Depot project, due to delays in review of building plans; c. High Level Vision Type SDP and Condition Assessment of Various Cleansing Depots project: Finalisation of scope of works took longer than anticipated.	1. Project managers will liaise with the vendor regarding the outstanding vehicle delivery. 2. (a) and (b) Review of current building plans and completion of the concept designs is underway. 2 (c) Works Project Contract Document acceptance received on 22 January 2020 and construction work is now underway.
Water & Sanitation Management	618,907	120.6%	Expenditure on the Water & Sanitation Services capital program is progressing well and planned spend is currently ahead of what was anticipated. It must however be noted that current year-to-date variance is overstated, due to an anomaly that occurred during the updating of the period budget in the January 2020 adjustments budget. (The YTD planned spend is approximately R900 million). The following major projects are ahead of schedule, due to good service provider performance: a. Cape Flats Aquifer; b. Zandvliet WWTW; c. Table Mountain Group Aquifer; and d. The Meter replacement programme.	In order to ensure improved performance in the current financial year the following interventions were implemented: 1. Focused management attention on capital programme implementation. 2. Absorption of the New Water Programme into the Bulk Water branch to regularise project management. 3. Introduction of a Project Support Office to support project managers with contract- and tender management. 4. Engagement with the CFO’s office in the form of monthly meetings to resolve issues impacting service delivery in a timely manner, and bring urgent issues to the CFO/SCM management's attention.

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	109,341	1.7%	Immaterial variance.	-
Service charges	518,018	4.0%	Immaterial variance.	-
Other revenue	(228,043)	-19.9%	Less other income received than originally budgeted for.	No corrective action required.
Government - operating	478,227	9.4%	More grant income received than originally budgeted for.	No corrective action required.
Government - capital	88,620	7.6%	More grant income received than originally budgeted for.	No corrective action required.
Interest	15,269	2.3%	Immaterial variance.	-
Dividends	–	0.0%		
Payments				
Suppliers and employees	(112,302)	0.5%	Immaterial variance.	-
Finance charges	3	0.0%	Immaterial variance.	-
Transfers and Grants	–	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(1,093,730)**	**-30.2%**		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	–	0.0%	-	-
Decrease (Increase) in non-current debtors	–	0.0%	-	-
Decrease (increase) other non-current receivables	–	0.0%	-	-
Decrease (increase) in non-current investments	–	0.0%	-	-
Payments				
Capital assets	369,435	-11.8%	Higher creditors outflow than originally expected.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	**369,435**	**-11.8%**		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	–	-	-	-
Borrowing long term/refinancing	–	-	-	-
Increase (decrease) in consumer deposits	–	-	-	-
Payments			-	-
Repayment of borrowing	–	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**-**		

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.3%	2.8%	2.8%	3.0%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	7.3%	17.8%	20.7%	22.4%	16.8%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.4%	39.1%	31.0%	21.6%	31.0%
Gearing	Long Term Borrowing/ Funds & Reserves	130.7%	136.0%	164.0%	151.3%	164.0%
Liquidity						
Current Ratio	Current assets/current liabilities	2.02	1.44	1.91	3.01	1.91
Liquidity Ratio	Monetary Assets/Current Liabilities	1.20	0.49	1.05	1.86	1.05
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.0%	28.3%	18.6%	22.9%	18.7%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	33.8%	33.7%	30.1%	33.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.1%	9.3%	9.2%	8.7%	2.4%

Table SC3 Monthly budget statement Aged Debtors

Description 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 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	414,409	57,696	82,128	44,344	40,878	39,783	208,594	1,571,238	2,459,069	1,904,837	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	815,060	52,618	38,486	11,519	16,090	12,714	76,226	246,744	1,269,458	363,294	–	–
Receivables from Non-exchange Transactions - Property Rates	819,317	78,662	129,564	43,736	57,311	48,835	235,408	707,036	2,119,867	1,092,325	–	–
Receivables from Exchange Transactions - Waste Water Management	216,202	26,789	39,435	21,054	14,094	17,888	89,715	529,417	954,594	672,168	–	–
Receivables from Exchange Transactions - Waste Management	123,120	26,083	32,836	21,001	23,585	21,001	132,087	325,109	704,822	522,783	–	–
Receivables from Exchange Transactions - Property Rental Debtors	94,304	12,512	11,472	8,398	(1,724)	12,137	26,472	545,518	709,090	590,801	–	–
Interest on Arrear Debtor Accounts	80,823	34,054	38,902	31,162	33,167	33,362	180,623	769,560	1,201,653	1,047,873	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(78,151)	(43,445)	(24,288)	(18,411)	(11,339)	(14,633)	(128,562)	(71,338)	(390,166)	(244,282)	–	–
Total By Income Source	**2,485,085**	**244,970**	**348,534**	**162,803**	**172,060**	**171,087**	**820,563**	**4,623,284**	**9,028,387**	**5,949,798**	**–**	**–**
2018/19 - totals only	**2,364,635**	**385,886**	**369,123**	**398,491**	**508,870**	**453,380**	**1,879,123**	**4,348,129**	**10,707,636**	**7,587,992**	**–**	**–**
Debtors Age Analysis By Customer Group												
Organs of State	123,617	18,590	25,098	11,794	14,383	6,643	(84,812)	40,993	156,306	(10,999)	–	–
Commercial	1,309,264	69,192	108,088	35,496	36,174	25,810	125,189	316,469	2,025,682	539,139	–	–
Households	1,167,985	172,660	223,814	123,884	129,256	136,357	692,765	3,835,817	6,482,538	4,918,079	–	–
Other	(115,780)	(15,472)	(8,465)	(8,372)	(7,752)	2,277	87,421	430,005	363,861	503,579	–	–
Total By Customer Group	**2,485,085**	**244,970**	**348,534**	**162,803**	**172,060**	**171,087**	**820,563**	**4,623,284**	**9,028,387**	**5,949,798**	**–**	**–**

Table SC4 Monthly Budget Statement Aged Creditors

Description 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	Prior year totals (same period)
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	366	(478)	2	2	(3)	–	–	2,724	**2,612**	277,927
Auditor General	–	–	–	–	–	–	–	–	**–**	–
Other	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**366**	**(478)**	**2**	**2**	**(3)**	**–**	**–**	**2,724**	**2,612**	**277,927**

Table SC5 Monthly Budget Statement investment portfolio

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
ABSA Bank	101	Fixed	7.05%	2020/03/13	195,000	1,092	–	–	196,092
ABSA Bank	93	Fixed	7.02%	2020/03/06	30,000	167	–	–	30,167
ABSA Bank	99	Fixed	7.05%	2020/03/13	100,000	560	–	–	100,560
ABSA Bank	113	Fixed	7.12%	2020/03/27	180,000	1,018	–	–	181,018
ABSA Bank	114	Fixed	7.15%	2020/04/15	135,000	767	–	–	135,767
ABSA Bank	101	Fixed	7.15%	2020/04/09	20,000	114	–	–	20,114
ABSA Bank	98	Fixed	7.06%	2020/04/15	40,000	224	–	–	40,224
ABSA Bank	99	Fixed	7.07%	2020/04/17	15,000	84	–	–	15,084
ABSA Bank	95	Fixed	7.04%	2020/04/17	30,000	168	–	–	30,168
ABSA Bank	100	Fixed	7.07%	2020/04/24	90,000	506	–	–	90,506
ABSA Bank	99	Fixed	7.07%	2020/04/24	35,000	197	–	–	35,197
ABSA Bank	95	Fixed	6.77%	2020/04/24	40,000	215	–	–	40,215
ABSA Bank	94	Fixed	6.77%	2020/04/24	20,000	108	–	–	20,108
ABSA Bank	99	Fixed	6.77%	2020/04/30	15,000	81	–	–	15,081
ABSA Bank	94	Fixed	6.75%	2020/04/30	90,000	483	–	–	90,483
ABSA Bank	100	Fixed	6.80%	2020/05/08	20,000	108	–	–	20,108
ABSA Bank	105	Fixed	6.80%	2020/05/15	35,000	189	–	–	35,189
ABSA Bank	105	Fixed	6.80%	2020/05/15	85,000	459	–	–	85,459
ABSA Bank	102	Fixed	6.80%	2020/05/15	20,000	101	–	–	20,101
ABSA Bank	59	Fixed	6.65%	2020/04/03	40,000	189	–	–	40,189
ABSA Bank	86	Fixed	6.75%	2020/04/30	40,000	192	–	–	40,192
ABSA Bank	0	Fixed	6.55%	2020/02/05	25,000	112	–	–	25,112
ABSA Bank	101	Fixed	6.80%	2020/05/22	30,000	106	–	–	30,106
ABSA Bank	100	Fixed	6.80%	2020/05/22	20,000	67	–	–	20,067
ABSA Bank	98	Fixed	6.80%	2020/05/27	15,000	31	–	–	15,031
ABSA Bank	91	Fixed	6.75%	2020/05/27	20,000	15	–	–	20,015
Firstrand Bank	101	Fixed	6.73%	2020/03/13	100,000	535	–	–	100,535
Firstrand Bank	113	Fixed	6.83%	2020/03/27	95,000	516	–	–	95,516
Firstrand Bank	102	Fixed	6.72%	2020/03/20	50,000	267	–	–	50,267
Firstrand Bank	105	Fixed	6.75%	2020/03/31	75,000	402	–	–	75,402
Firstrand Bank	105	Fixed	6.75%	2020/04/03	40,000	215	–	–	40,215
Firstrand Bank	105	Fixed	6.75%	2020/04/03	30,000	161	–	–	30,161
Firstrand Bank	105	Fixed	6.75%	2020/04/03	40,000	215	–	–	40,215
Firstrand Bank	114	Fixed	6.77%	2020/04/15	100,000	538	–	–	100,538
Firstrand Bank	101	Fixed	6.75%	2020/04/09	70,000	375	–	–	70,375
Firstrand Bank	98	Fixed	6.72%	2020/04/15	35,000	187	–	–	35,187
Firstrand Bank	99	Fixed	6.72%	2020/04/17	20,000	107	–	–	20,107
Firstrand Bank	95	Fixed	6.72%	2020/04/17	30,000	160	–	–	30,160
Firstrand Bank	99	Fixed	6.75%	2020/04/24	20,000	107	–	–	20,107
Firstrand Bank	95	Fixed	6.51%	2020/04/24	70,000	362	–	–	70,362
Firstrand Bank	94	Fixed	6.49%	2020/04/24	40,000	206	–	–	40,206
Firstrand Bank	99	Fixed	6.45%	2020/04/30	25,000	128	–	–	25,128
Firstrand Bank	105	Fixed	6.52%	2020/05/15	110,000	570	–	–	110,570
Firstrand Bank	102	Fixed	6.48%	2020/05/15	15,000	72	–	–	15,072
Firstrand Bank	59	Fixed	6.40%	2020/04/03	40,000	182	–	–	40,182

Table continues on next page.

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Days	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Firstrand Bank	86	Fixed	6.44%	2020/04/30	40,000	183	–	–	40,183
Firstrand Bank	30	Fixed	6.30%	2020/03/06	25,000	108	–	–	25,108
Firstrand Bank	101	Fixed	6.55%	2020/05/22	30,000	102	–	–	30,102
Firstrand Bank	100	Fixed	6.55%	2020/05/22	25,000	81	–	–	25,081
Firstrand Bank	100	Fixed	6.57%	2020/05/27	45,000	105	–	–	45,105
Firstrand Bank	94	Fixed	6.48%	2020/05/22	30,000	64	–	–	30,064
Firstrand Bank	98	Fixed	6.48%	2020/05/27	25,000	49	–	–	25,049
Firstrand Bank	90	Fixed	6.46%	2020/05/27	55,000	29	–	–	55,029
Firstrand Bank	90	Fixed	6.46%	2020/05/27	85,000	45	–	–	85,045
Firstrand Bank	90	Fixed	6.46%	2020/05/27	30,000	16	–	–	30,016
Investec Bank	101	Fixed	7.15%	2020/03/13	85,000	483	–	–	85,483
Investec Bank	93	Fixed	7.05%	2020/03/06	20,000	112	–	–	20,112
Investec Bank	99	Fixed	7.15%	2020/03/13	50,000	284	–	–	50,284
Investec Bank	113	Fixed	7.25%	2020/03/27	50,000	288	–	–	50,288
Investec Bank	102	Fixed	7.15%	2020/03/20	40,000	227	–	–	40,227
Investec Bank	105	Fixed	7.15%	2020/04/03	10,000	57	–	–	10,057
Investec Bank	105	Fixed	7.15%	2020/04/03	10,000	57	–	–	10,057
Investec Bank	105	Fixed	7.15%	2020/04/03	15,000	85	–	–	15,085
Investec Bank	105	Fixed	7.15%	2020/04/03	15,000	85	–	–	15,085
Investec Bank	114	Fixed	7.25%	2020/04/15	70,000	403	–	–	70,403
Investec Bank	101	Fixed	7.15%	2020/04/09	15,000	85	–	–	15,085
Investec Bank	98	Fixed	6.95%	2020/04/15	10,000	55	–	–	10,055
Investec Bank	99	Fixed	6.95%	2020/04/17	10,000	55	–	–	10,055
Investec Bank	95	Fixed	7.05%	2020/04/17	25,000	140	–	–	25,140
Investec Bank	100	Fixed	7.05%	2020/04/24	55,000	308	–	–	55,308
Investec Bank	99	Fixed	7.05%	2020/04/24	20,000	112	–	–	20,112
Investec Bank	95	Fixed	6.60%	2020/04/24	10,000	52	–	–	10,052
Investec Bank	94	Fixed	6.75%	2020/04/24	10,000	54	–	–	10,054
Investec Bank	99	Fixed	6.75%	2020/04/30	10,000	54	–	–	10,054
Investec Bank	105	Fixed	6.90%	2020/05/15	80,000	439	–	–	80,439
Investec Bank	105	Fixed	6.90%	2020/05/15	30,000	164	–	–	30,164
Investec Bank	59	Fixed	6.70%	2020/04/03	20,000	95	–	–	20,095
Investec Bank	86	Fixed	6.80%	2020/04/30	20,000	97	–	–	20,097
Investec Bank	30	Fixed	6.70%	2020/03/06	30,000	138	–	–	30,138
Investec Bank	101	Fixed	6.89%	2020/05/22	10,000	36	–	–	10,036
Investec Bank	100	Fixed	6.89%	2020/05/22	10,000	34	–	–	10,034
Investec Bank	100	Fixed	6.88%	2020/05/27	10,000	25	–	–	10,025
Investec Bank	94	Fixed	6.82%	2020/05/22	10,000	22	–	–	10,022
Investec Bank	98	Fixed	6.85%	2020/05/27	10,000	21	–	–	10,021
Investec Bank	91	Fixed	6.75%	2020/05/27	10,000	7	–	–	10,007
Nedbank	380	Fixed	8.35%	2020/04/30	62,100	412	–	–	62,512
Nedbank	366	Fixed	8.35%	2020/04/30	165	1	–	–	166
Nedbank	363	Fixed	7.80%	2020/06/30	715	4	–	–	719
Nedbank	243	Fixed	7.40%	2020/06/30	590	3	–	–	593
Nedbank	101	Fixed	7.00%	2020/03/13	100,000	556	–	–	100,556
Nedbank	93	Fixed	6.95%	2020/03/06	30,000	166	–	–	30,166
Nedbank	99	Fixed	7.00%	2020/03/13	50,000	278	–	–	50,278
Nedbank	113	Fixed	7.10%	2020/03/27	180,000	1,015	–	–	181,015
Nedbank	102	Fixed	7.00%	2020/03/20	80,000	445	–	–	80,445
Nedbank	105	Fixed	7.05%	2020/03/31	80,000	448	–	–	80,448

Table continues on next page.

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Nedbank	105	Fixed	7.05%	2020/04/03	30,000	168	–	–	30,168
Nedbank	114	Fixed	7.15%	2020/04/15	150,000	852	–	–	150,852
Nedbank	101	Fixed	7.00%	2020/04/09	35,000	195	–	–	35,195
Nedbank	98	Fixed	6.95%	2020/04/15	35,000	193	–	–	35,193
Nedbank	99	Fixed	6.95%	2020/04/17	15,000	83	–	–	15,083
Nedbank	100	Fixed	7.00%	2020/04/24	55,000	306	–	–	55,306
Nedbank	100	Fixed	7.00%	2020/04/24	55,000	306	–	–	55,306
Nedbank	99	Fixed	6.95%	2020/04/24	50,000	276	–	–	50,276
Nedbank	94	Fixed	6.65%	2020/04/24	10,000	53	–	–	10,053
Nedbank	99	Fixed	6.70%	2020/04/30	15,000	80	–	–	15,080
Nedbank	94	Fixed	6.65%	2020/04/30	90,000	476	–	–	90,476
Nedbank	100	Fixed	6.70%	2020/05/08	75,000	399	–	–	75,399
Nedbank	105	Fixed	6.75%	2020/05/15	40,000	215	–	–	40,215
Nedbank	105	Fixed	6.75%	2020/05/15	95,000	509	–	–	95,509
Nedbank	102	Fixed	6.75%	2020/05/15	15,000	75	–	–	15,075
Nedbank	59	Fixed	6.55%	2020/04/03	40,000	187	–	–	40,187
Nedbank	86	Fixed	6.65%	2020/04/30	35,000	166	–	–	35,166
Nedbank	59	Fixed	6.68%	2020/04/03	45,000	214	–	–	45,214
Nedbank	30	Fixed	6.40%	2020/03/06	35,000	153	–	–	35,153
Nedbank	101	Fixed	6.75%	2020/05/22	35,000	123	–	–	35,123
Nedbank	100	Fixed	6.75%	2020/05/22	25,000	83	–	–	25,083
Nedbank	100	Fixed	6.75%	2020/05/27	105,000	252	–	–	105,252
Nedbank	94	Fixed	6.70%	2020/05/22	30,000	66	–	–	30,066
Nedbank	98	Fixed	6.70%	2020/05/27	15,000	30	–	–	15,030
Nedbank	91	Fixed	6.65%	2020/05/27	55,000	40	–	–	55,040
Nedbank	63	Fixed	6.60%	2020/04/30	13,900	8	–	–	13,908
Standard Bank	101	Fixed	7.15%	2020/03/13	220,000	1,250	–	–	221,250
Standard Bank	93	Fixed	7.10%	2020/03/06	35,000	197	–	–	35,197
Standard Bank	99	Fixed	7.13%	2020/03/13	50,000	283	–	–	50,283
Standard Bank	113	Fixed	7.25%	2020/03/27	250,000	1,440	–	–	251,440
Standard Bank	102	Fixed	7.15%	2020/03/20	40,000	227	–	–	40,227
Standard Bank	105	Fixed	7.20%	2020/03/31	100,000	572	–	–	100,572
Standard Bank	114	Fixed	7.27%	2020/04/15	180,000	1,040	–	–	181,040
Standard Bank	101	Fixed	7.16%	2020/04/09	40,000	228	–	–	40,228
Standard Bank	98	Fixed	7.14%	2020/04/15	40,000	227	–	–	40,227
Standard Bank	99	Fixed	7.15%	2020/04/17	20,000	114	–	–	20,114
Standard Bank	95	Fixed	7.11%	2020/04/17	35,000	198	–	–	35,198
Standard Bank	99	Fixed	7.15%	2020/04/24	25,000	142	–	–	25,142
Standard Bank	95	Fixed	6.86%	2020/04/24	40,000	218	–	–	40,218
Standard Bank	94	Fixed	6.85%	2020/04/24	25,000	136	–	–	25,136
Standard Bank	99	Fixed	6.89%	2020/04/30	15,000	82	–	–	15,082
Standard Bank	94	Fixed	6.84%	2020/04/30	90,000	489	–	–	90,489
Standard Bank	100	Fixed	6.86%	2020/05/08	30,000	164	–	–	30,164
Standard Bank	105	Fixed	6.91%	2020/05/15	40,000	220	–	–	40,220
Standard Bank	105	Fixed	6.91%	2020/05/15	100,000	549	–	–	100,549
Standard Bank	102	Fixed	6.90%	2020/05/15	15,000	77	–	–	15,077
Standard Bank	86	Fixed	6.76%	2020/04/30	40,000	193	–	–	40,193
Standard Bank	59	Fixed	6.68%	2020/04/03	45,000	214	–	–	45,214
Standard Bank	30	Fixed	6.61%	2020/03/06	35,000	158	–	–	35,158
Standard Bank	101	Fixed	6.89%	2020/05/22	35,000	126	–	–	35,126

Table continues on next page.

City of Cape Town: FMR - Annexure A (February 2020)

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Days	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Standard Bank	100	Fixed	6.89%	2020/05/22	20,000	68	–	–	20,068
Standard Bank	100	Fixed	6.88%	2020/05/27	50,000	123	–	–	50,123
Standard Bank	94	Fixed	6.82%	2020/05/22	25,000	56	–	–	25,056
Standard Bank	98	Fixed	6.85%	2020/05/27	20,000	41	–	–	20,041
Standard Bank	91	Fixed	6.79%	2020/05/27	20,000	15	–	–	20,015
ABSA Bank	-	Call deposit	6.25%	-	354,190	1,964	(65,000)	145,000	436,154
Firstrand Bank	-	Call deposit	6.00%	-	427,293	2,310	(202,293)	285,000	512,309
Investec Bank	-	Call deposit	6.05%	-	70,347	325	(30,347)	40,000	80,325
Standard Bank	-	Call deposit	6.00%	-	271,207	1,410	(91,207)	155,000	336,410
Nedbank current account	-	-	-	-	172,146	652	(67,795)	–	105,003
Fund Managers	-	-	-	-	6,543,239	40,409	–	–	6,583,647
Liberty, RMB and Nedbank sinking fund	-	-	-	-	2,657,599	21,416	–	–	2,679,015
Cash in transit	-	-	-	-	43,524	–	(11,227)	–	32,296
CTICC	-	-	-	-	366,187	–	–	–	366,187
ABSA IRT Bank account	-	-	-	-	47,179	–	–	2,260	49,438
COID	-	-	-	-	81,660	(44)	(10,001)	–	71,614
TOTAL INVESTMENTS AND INTEREST					**18,047,039**	**–**	**(477,870)**	**627,260**	**18,300,066**

Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating expenditure of Transfers and Grants								
National Government:	**533,846**	**6,273,080**	**6,261,486**	**339,727**	**648,561**	**(308,834)**	**-47.6%**	**6,261,486**
Local Government Equitable Share	–	2,815,558	2,815,558	–	–	–	-	2,815,558
Finance Management grant	1,000	1,000	1,000	715	1,000	(285)	-28.5%	1,000
Urban Settlements Development Grant	32,326	186,298	178,430	21,530	42,767	(21,237)	-49.7%	178,430
Energy Efficiency and Demand Side Management Grant	700	600	640	175	640	(465)	-72.7%	640
Dept. of Environ Affairs and Tourism	38	10,598	11,204	2,200	11,204	(9,004)	-80.4%	11,204
Expanded Public Works Programme	23,266	32,877	32,147	12,890	32,147	(19,258)	-59.9%	32,147
Integrated City Development Grant	1,083	6,854	11,460	203	5,484	(5,281)	-96.3%	11,460
Public Transport Infrastructure & Systems Grant	24,843	37,183	24,221	6,819	24,221	(17,403)	-71.8%	24,221
Infrastructure Skills Development	9,600	13,605	11,000	7,969	11,000	(3,031)	-27.6%	11,000
Public Transport Network Grant	440,780	554,849	554,849	287,227	509,270	(222,043)	-43.6%	554,849
Neighboorhood Development Partnership Grant	–	3,600	5,040	–	–	–	-	5,040
Informal Settlements Upgrading Partnership Grant	–	39,572	45,450	–	10,827	(10,827)	-100.0%	45,450
Fuel Levy	–	2,570,486	2,570,486	–	–	–	-	2,570,486
Health & Hygiene Education: Informal Settlements	11	–	–	–	–	–	-	–
Accreditation: Development Support	200	–	–	–	–	–	-	–
Provincial Government:	**918,700**	**1,088,633**	**1,418,796**	**608,671**	**1,226,046**	**(617,375)**	**-50.4%**	**1,418,796**
Cultural Affairs and Sport - Provincial Library Services	45,550	47,062	47,632	32,028	47,632	(15,604)	-32.8%	47,632
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	4,944	5,150	5,343	2,780	5,343	(2,563)	-48.0%	5,343
Human Settlements - Human Settlement Development Grant	456,558	392,430	568,138	296,025	594,895	(298,870)	-50.2%	568,138
Human Settlements - Municipal Accreditation Assistance	5,000	–	–	–	–	–	-	–
Human Settlement - Settlement Assistance	–	1,500	2,067	684	2,067	(1,383)	-66.9%	2,067
Health - TB	29,095	65,227	30,666	11,740	30,666	(18,926)	-61.7%	30,666
Health - ARV	234,180	257,047	257,047	160,747	257,047	(96,300)	-37.5%	257,047
Health - Nutrition	5,470	6,248	6,248	3,617	6,248	(2,631)	-42.1%	6,248
Health - Vaccines	101,499	91,661	106,980	59,862	106,980	(47,118)	-44.0%	106,980
Comprehensive Health	–	173,489	192,731	–	–	–	-	192,731
LEAP	–	–	110,954	3,951	110,954	(107,003)	-96.4%	110,954
Transport and Public Works - Provision for persons with special needs	8,912	10,000	11,155	8,696	11,155	(2,459)	-22.0%	11,155
Community Safety - Law Enforcement Auxiliary Services	5,692	4,159	4,714	–	–	–	-	4,714
Appointment, Training , Equipping and Operationalisation of School Resource Officers	–	–	165	–	–	–	-	165
Community Development Workers	701	–	2,034	–	–	–	-	2,034
Finance Management Capacity Building Grant	280	380	500	–	500	(500)	-100.0%	500
Provincial Government: Financial Management Support Grant	230	230	230	230	230	–	-	230
Provincial Contribution towards addressing Natural Disasters	2,500	–	–	–	–	–	-	–
Transport Safety and Compliance - Rail Safety	9,483	17,000	23,517	15,908	23,517	(7,609)	-32.4%	23,517
Aerial support fire suppression	–	–	41	–	–	–	-	41
Establishment and Support K9 unit	365	2,300	4,935	2,180	4,935	(2,755)	-55.8%	4,935
Human Settlements - Tittle deeds restoration	–	–	26,757	–	–	–	-	26,757
Municipal accreditation and capacity building grant	–	14,750	14,714	8,107	14,714	(6,607)	-44.9%	14,714
Human Settlements- Housing Consumer Education Manuals	108	–	8	–	–	–	-	8
Human Settlements- Eradication of registration backlog	3,133	–	2,221	–	2,221	(2,221)	-100.0%	2,221
Municipal Disaster Grant	5,000	–	–	–	–	–	-	–

Table continues on next page.

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Other grant providers:	**22,015**	**14,855**	**42,150**	**8,020**	**41,933**	**(33,913)**	**-80.9%**	**42,150**
Tourism	2,000	1,291	1,416	1,197	1,416	(220)	-15.5%	1,416
CMTF	2,323	2,000	2,000	–	2,000	(2,000)	-100.0%	2,000
CID	5,422	5,141	5,892	1,918	5,892	(3,974)	-67.4%	5,892
National Skills Fund	–	–	12,122	–	12,122	(12,122)	-100.0%	12,122
Century City Property Owners Association	539	–	–	–	–	–	-	–
Traffic Free Flow (PTY) Ltd	–	580	580	387	580	(193)	-33.3%	580
Westcott Primary	43	43	43	29	43	(14)	-33.3%	43
Airports Company South Africa SOC Ltd	1,333	–	2,052	1,197	2,052	(855)	-41.7%	2,052
Rockefeller Philanthropy Advisor's Inc	1,113	–	–	–	–	–	-	–
V&A Waterfront Holdings (Pty) Ltd	853	891	891	594	891	(297)	-33.3%	891
The South African Breweries	2,584	–	217	–	–	–	-	217
Bayside	510	556	556	394	556	(162)	-29.2%	556
Big Bay	385	–	189	(0)	189	(189)	-100.0%	189
Long Street law Enforcement	–	1,583	1,583	927	1,583	(657)	-41.5%	1,583
University of Connecticut	–	–	73	–	73	(73)	-100.0%	73
Medicins Sans Fronteries	–	–	119	19	119	(100)	-84.3%	119
Sustainable Energy Africa	–	274	204	174	204	(30)	-14.8%	204
MLTF Rail safety Prasa	3,725	–	12,275	–	12,275	(12,275)	-100.0%	12,275
Marine Circle Rent-A-Cop	173	569	–	–	–	–	-	–
GRAND CHINA	166	396	396	224	396	(172)	-43.4%	396
Bergvliet High Part-time Trfc Attendant	29	–	43	29	43	(14)	-33.3%	43
CCID - Traffic Wardnes	744	902	902	551	902	(351)	-38.9%	902
Green Point Law Enforcement	–	586	554	353	554	(200)	-36.2%	554
Part Time Trfc Attend: Rustenberg Girls	43	43	43	29	43	(14)	-33.3%	43
POPART - Stellenbosch University	28	–	–	–	–	–	-	–
Total operating expenditure of Transfers and Grants:	**1,474,561**	**7,376,568**	**7,722,432**	**956,418**	**1,916,541**	**(960,123)**	**-50.1%**	**7,722,432**
Capital expenditure of Transfers and Grants								
National Government:	**2,055,630**	**2,189,348**	**2,518,433**	**1,021,301**	**767,181**	**254,120**	**33.1%**	**2,217,188**
Minerals and Energy; Energy Efficiency and Demand Side Management Grant	9,300	10,465	10,425	9,340	7,960	1,379	17.3%	10,425
Rural Households Infrastructure	–	50	–	–	–	–	-	–
National Treasury; Informal Settlements Upgrading Partnership Grant: Municipalities	–	276,803	270,925	77,783	91,217	(13,434)	-14.7%	269,317
National Treasury; Integrated City Development Grant	54,560	48,533	46,927	31,038	14,793	16,245	109.8%	46,927
National Treasury; Local Government Restructuring Grant	1,156	250	343	320	263	57	21.8%	342
National Treasury; Neighbourhood Development Partnership Grant	7,166	26,400	36,960	–	4,000	(4,000)	-100.0%	36,960
National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant	–	354,000	354,000	65,808	106,165	(40,356)	-38.0%	145,440
National Treasury; Urban Settlements Development Grant	1,127,450	1,070,051	1,195,414	503,170	357,829	145,341	40.6%	1,192,956
Transport; Public Transport Network Grant	468,073	402,796	402,796	157,345	154,530	2,815	1.8%	314,178
Transport; Public Transport Infrastructure & Systems Grant	925	–	275	–	275	(275)	-100.0%	275
National Treasury: DME Grant	12,234	–	–	–	–	–	-	–
Expanded Public Works Programme	1,000	–	–	–	–	–	-	–
Infrastructure Skills Development	582	–	–	–	–	–	-	–
Municipal Disaster Fund	31,219	–	–	–	–	–	-	–
Municipal Disaster Recovery Grant	307,600	–	–	–	–	–	-	–
Dept. of Environ Affairs and Tourism	1,167	–	–	–	–	–	-	–
Transport; Public Transport Network Grant - BFI	33,000	–	–	–	–	–	-	–
Accreditation: Development Support	198	–	–	–	–	–	-	–
National Treasury; Expanded Public Works Programme	–	–	730	244	100	144	143.7%	730
National Treasury; Municipal Disaster Grant	–	–	–	(1)	–	(1)	-100.0%	–
National Treasury; Municipal Disaster Recovery Grant	–	–	199,589	176,207	30,000	146,207	487.4%	199,589
National Government - Other; Previous years' Dora allocations	–	–	50	47	50	(2)	-4.9%	50

Table continues on next page.

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Other grant providers:	**22,015**	**14,855**	**42,150**	**8,020**	**41,933**	**(33,913)**	**-80.9%**	**42,150**
Tourism	2,000	1,291	1,416	1,197	1,416	(220)	-15.5%	1,416
CMTF	2,323	2,000	2,000	–	2,000	(2,000)	-100.0%	2,000
CID	5,422	5,141	5,892	1,918	5,892	(3,974)	-67.4%	5,892
National Skills Fund	–	–	12,122	–	12,122	(12,122)	-100.0%	12,122
Century City Property Owners Association	539	–	–	–	–	–	-	–
Traffic Free Flow (PTY) Ltd	–	580	580	387	580	(193)	-33.3%	580
Westcott Primary	43	43	43	29	43	(14)	-33.3%	43
Airports Company South Africa SOC Ltd	1,333	–	2,052	1,197	2,052	(855)	-41.7%	2,052
Rockefeller Philanthropy Advisor's Inc	1,113	–	–	–	–	–	-	–
V&A Waterfront Holdings (Pty) Ltd	853	891	891	594	891	(297)	-33.3%	891
The South African Breweries	2,584	–	217	–	–	–	-	217
Bayside	510	556	556	394	556	(162)	-29.2%	556
Big Bay	385	–	189	(0)	189	(189)	-100.0%	189
Long Street law Enforcement	–	1,583	1,583	927	1,583	(657)	-41.5%	1,583
University of Connecticut	–	–	73	–	73	(73)	-100.0%	73
Medicins Sans Fronteries	–	–	119	19	119	(100)	-84.3%	119
Sustainable Energy Africa	–	274	204	174	204	(30)	-14.8%	204
MLTF Rail safety Prasa	3,725	–	12,275	–	12,275	(12,275)	-100.0%	12,275
Marine Circle Rent-A-Cop	173	569	–	–	–	–	-	–
GRAND CHINA	166	396	396	224	396	(172)	-43.4%	396
Bergvliet High Part-time Trfc Attendant	29	–	43	29	43	(14)	-33.3%	43
CCID - Traffic Wardnes	744	902	902	551	902	(351)	-38.9%	902
Green Point Law Enforcement	–	586	554	353	554	(200)	-36.2%	554
Part Time Trfc Attend: Rustenberg Girls	43	43	43	29	43	(14)	-33.3%	43
POPART - Stellenbosch University	28	–	–	–	–	–	-	–
Total operating expenditure of Transfers and Grants:	**1,474,561**	**7,376,568**	**7,722,432**	**956,418**	**1,916,541**	**(960,123)**	**-50.1%**	**7,722,432**
Capital expenditure of Transfers and Grants								
Provincial Government:	**22,430**	**22,038**	**37,788**	**5,687**	**5,657**	**29**	**0.5%**	**36,502**
Cultural Affairs and Sport; Library Services: Metro Library Grant	13,241	10,000	11,245	3,731	3,465	266	7.7%	11,245
Housing; Integrated Housing and Human Settlement Development Grant	8,363	11,788	3,811	1,830	1,879	(50)	-2.6%	2,526
Provincial Government; Municipal Accreditation and Capacity Building Grant	–	250	286	126	234	(108)	-46.3%	286
Community Development Workers	63	–	–	–	–	–	-	–
Community Safety - Law Enforcement Auxiliary Services	762	–	–	–	–	–	-	–
Community Safety; Law Enforcement Advancement Plan	–	–	19,046	–	–	–	-	19,046
Cultural Affairs and Sport; Development of Sport and Recreation Facilities	–	–	779	–	79	(79)	-100.0%	779
Cultural Affairs and Sport; Library Services (Conditional Grant)	–	–	2,612	–	–	–	-	2,612
Provincial Government; Community Safety: Training and Equipment for Volunteers: Law Enforcement Service (LEAS)	–	–	8	–	–	–	-	8
Other grant providers:	**49,804**	**53,700**	**60,887**	**29,714**	**30,836**	**(1,122)**	**-**	**60,887**
Other grant providers:	49,804	53,700	60,887	29,714	30,836	(1,122)	-3.6%	60,887
Total capital expenditure of Transfers and Grants	**2,127,864**	**2,265,085**	**2,617,108**	**1,056,702**	**803,674**	**253,028**	**31.5%**	**2,314,578**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**3,602,425**	**9,641,654**	**10,339,540**	**2,013,120**	**2,720,215**	**(707,095)**	**-26.0%**	**10,037,010**

Expenditure on councillor and board members' allowances and employee benefits

Table SC8 Monthly Budget Statement - councillor and staff benefits

Summary of Employee and Councillor remuneration R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	146,974	146,004	146,004	92,068	92,118	(50)	-0.1%	146,004
Pension and UIF Contributions	4,984	5,992	5,992	3,387	3,679	(292)	-7.9%	5,992
Motor Vehicle Allowance	–	601	601	315	353	(38)	-10.8%	601
Cellphone Allowance	9,339	8,996	8,996	6,239	6,014	225	3.7%	8,996
Other benefits and allowances	–	18,225	18,225	5,956	5,409	546	10.1%	18,225
Sub Total - Councillors	**161,297**	**179,818**	**179,818**	**107,964**	**107,572**	**392**	**0.4%**	**179,818**
% increase		**11.5%**	**11.5%**					**11.5%**
Senior Managers of the Municipality								
Basic Salaries and Wages	23,285	27,879	27,879	18,132	18,586	(454)	-2.45%	27,879
Pension and UIF Contributions	1,341	4,379	4,379	1,508	2,919	(1,411)	-48.33%	4,379
Medical Aid Contributions	92	136	136	92	91	1	1.62%	136
Motor Vehicle Allowance	404	439	439	440	293	147	50.26%	439
Cellphone Allowance	147	292	292	124	195	(71)	-36.39%	292
Other benefits and allowances	24	61	61	314	41	274	672.67%	61
Payments in lieu of leave	–	–	–	356	–	356	100.00%	–
Sub Total - Senior Managers of Municipality	**25,293**	**33,186**	**33,186**	**20,965**	**22,124**	**(1,159)**	**-5.2%**	**33,186**
% increase		**31.2%**	**31.2%**					**31.2%**
Other Municipal Staff								
Basic Salaries and Wages	8,090,078	9,671,214	9,409,272	6,033,610	6,157,477	(123,867)	-2.0%	9,409,272
Pension and UIF Contributions	1,253,682	1,713,911	1,585,180	911,543	1,020,403	(108,860)	-10.7%	1,585,180
Medical Aid Contributions	746,014	823,574	823,615	534,267	549,551	(15,285)	-2.8%	823,615
Overtime	666,269	606,267	704,588	422,970	388,027	34,943	9.0%	704,588
Motor Vehicle Allowance	201,150	225,780	227,986	139,908	150,786	(10,878)	-7.2%	227,986
Cellphone Allowance	22,056	24,352	25,091	15,125	16,542	(1,417)	-8.6%	25,091
Housing Allowances	61,444	65,440	65,780	43,455	43,748	(293)	-0.7%	65,780
Other benefits and allowances	261,732	238,893	261,679	190,830	171,804	19,026	11.1%	261,679
Payments in lieu of leave	173,125	97,768	102,210	85,011	66,063	18,948	28.7%	102,210
Long service awards	511	86,529	85,156	361	45,154	(44,794)	-99.2%	85,156
Post-retirement benefit obligations	864,199	261,187	703,314	172,210	257,775	(85,565)	-33.19%	703,314
Sub Total - Other Municipal Staff	**12,340,262**	**13,814,914**	**13,993,870**	**8,549,290**	**8,867,331**	**(318,041)**	**-3.59%**	**13,993,870**
% increase		**11.9%**	**13.4%**					**13.4%**
Total Parent Municipality	**12,526,851**	**14,027,918**	**14,206,874**	**8,678,220**	**8,997,027**	**(318,808)**	**-3.5%**	**14,206,874**

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	(50)	-0.1%	Immaterial variance.	-
Pension and UIF Contributions	(292)	-7.9%	Immaterial variance.	-
Medical Aid Contributions	–	-	-	-
Motor Vehicle Allowance	(38)	-10.8%	Immaterial variance.	-
Cellphone Allowance	225	3.7%	Immaterial variance.	-
Housing Allowances	–	-	-	-
Other benefits and allowances	546	10.1%	Immaterial variance.	-
Senior Managers of the Municipality				
Basic Salaries and Wages	(454)	-2.4%	Immaterial variance.	-
Pension and UIF Contributions	(1,411)	-48.3%	Immaterial variance.	-
Medical Aid Contributions	1	1.6%	Immaterial variance.	-
Motor Vehicle Allowance	147	50.3%	Immaterial variance.	-
Cellphone Allowance	(71)	-36.4%	Immaterial variance.	-
Other benefits and allowances	274	672.7%	Immaterial variance.	-
Payments in lieu of leave	356	100.0%	Immaterial variance.	-
Other Municipal Staff				
Basic Salaries and Wages	(123,867)	-2.0%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; 3. Slower than planned implementation of job creation projects,	The City had 3974 vacancies as at 29 February 2020; 2661 positions were filled (1506 internal and 1155 external) with 1005 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.
Pension and UIF Contributions	(108,860)	-10.7%	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	(15,285)	-2.8%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.
Overtime	34,943	9.0%	The variance is mainly as a result of unplanned overtime within the following directorates: 1. Safety & Security, due to protest actions, events and Operation Lockdown where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas; and 2. Community Service & Health, due to current vacancies, which are in various stages of the recruitment process requiring existing staff to work extra overtime.	Budgetary provision were reviewed and adjusted in the January 2020 adjustment budget. Realignment of the period budget will be effected over the next reporting periods.
Motor Vehicle Allowance	(10,878)	-7.2%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	The filling of vacancies is ongoing.
Cellphone Allowance	(1,417)	-8.6%	Immaterial variance.	-
Housing Allowances	(293)	-0.7%	Immaterial variance.	-
Other benefits and allowances	19,026	11.1%	The variance is mainly on standby allowances within Safety & Security, due to the move to a 24-hour service requiring staff to be available as and when required resulting in more Law Enforcement Officials being on standby.	Alignment of the period budget will be reviewed and adjusted to actual trend.
Payments in lieu of leave	18,948	28.7%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis.	The alignment of the period budget will be reviewed and adjusted to actual trend.
Long service awards	(44,794)	-99.2%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan monthly.	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	(85,565)	-33.2%	The variance is due to the post retirement medical aid actuals that is not aligned to the year-to-date budget. Post retirement medical aid is processed at year-end based on an actuarial valuation and therefore difficult to plan on a monthly basis.	The alignment of the period budget will be reviewed and adjusted to actual trend.

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		
R thousands	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source															
Property rates	787,067	837,524	791,351	873,918	791,709	854,102	806,386	818,801	854,505	701,342	851,772	800,792	9,769,268	10,327,307	10,830,171
Service charges - electricity revenue	1,257,553	1,245,944	1,379,036	1,341,607	1,119,281	1,261,072	1,188,860	1,086,416	1,109,875	852,268	1,245,216	1,235,891	14,323,020	15,140,505	16,772,413
Service charges - water revenue	204,828	223,895	229,296	260,802	234,526	239,630	231,876	283,978	291,245	293,214	313,103	(153,217)	2,653,178	3,506,983	4,217,263
Service charges - sanitation revenue	97,501	113,241	115,202	139,667	121,947	127,891	118,895	147,678	153,938	138,508	153,757	(172,293)	1,255,933	1,777,068	2,140,389
Service charges - refuse	81,120	81,080	78,524	89,385	79,800	80,890	82,554	81,973	88,585	79,287	89,923	113,936	1,027,056	1,113,994	1,181,726
Rental of facilities and equipment	20,625	21,853	27,968	20,531	22,253	32,039	24,967	16,688	16,716	14,942	16,767	(5,846)	229,503	232,744	236,361
Interest earned - external investments	109,378	85,203	78,511	86,723	94,600	76,802	78,703	76,824	76,640	77,683	81,666	(10,259)	912,473	930,613	1,022,317
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	21,853	20,676	18,368	21,391	23,841	22,548	20,829	21,273	20,070	17,408	20,290	4	228,550	242,205	241,088
Licences and permits	25,124	17,419	30,664	20,894	37,929	51,657	2,539	24,564	1,771	6,744	6,155	(145,765)	79,696	86,371	90,732
Agency services	–	–	–	–	–	–	–	–	4,688	17,854	16,296	180,498	219,336	245,412	254,598
Transfer receipts - operating	1,211,303	1,213,505	–	–	322,775	2,344,077	500,609	–	1,880,567	354,388	2,011	(106,802)	7,722,432	7,707,345	8,136,559
Other revenue	89,913	17,634	37,818	45,579	37,633	24,173	55,396	39,756	65,930	33,870	16,506	522,499	986,707	1,074,890	1,140,512
Cash Receipts by Source	**3,906,266**	**3,877,975**	**2,786,739**	**2,900,498**	**2,886,293**	**5,114,881**	**3,111,613**	**2,597,952**	**4,564,530**	**2,587,508**	**2,813,462**	**2,259,437**	**39,407,153**	**42,385,438**	**46,264,128**
Other Cash Flows by Source															
Transfer receipts - capital	618,934	61,670	81,205	109,431	182,264	–	103,262	103,818	691,626	10,962	–	593,049	2,556,221	3,043,827	3,608,514
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–	–	–	60,887	60,887	56,700	57,000
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	47,505	47,505	43,732	43,732
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	1,091,579	–	–	–	–	–	–	1	1,091,580	3,000,000	3,000,000
Increase in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	41,096	41,096	45,206	49,726
Receipt of non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Receipt of non-current receivables	–	–	–	–	–	–	–	–	–	–	–	4,419	4,419	3,390	2,797
Change in non-current investments	–	–	–	–	–	–	–	–	–	–	–	(267,859)	(267,859)	(298,475)	(332,578)
Total Cash Receipts by Source	**4,525,200**	**3,939,645**	**2,867,944**	**3,009,928**	**4,160,136**	**5,114,881**	**3,214,875**	**2,701,770**	**5,256,155**	**2,598,470**	**2,813,462**	**2,738,534**	**42,941,001**	**48,279,818**	**52,693,320**

Table continues on next page.

City of Cape Town: FMR - Annexure A (February 2020)

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 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget			
Cash Payments by Type															
Employee related costs	1,026,594	1,017,347	1,035,203	1,035,492	1,592,965	1,050,001	1,090,786	1,108,430	957,708	1,131,768	1,126,431	1,335,434	13,508,159	14,798,493	15,960,159
Remuneration of councillors	12,678	12,766	12,655	12,806	12,732	12,807	12,737	12,814	15,036	15,002	15,032	32,753	179,818	190,697	202,234
Interest paid	43,259	–	153,153	–	6,274	137,895	40,683	–	150,418	–	48,595	136,799	717,075	731,329	1,191,845
Bulk purchases - Electricity	946,536	1,246,370	1,156,304	685,094	716,349	685,142	621,869	688,950	670,219	631,557	661,557	837,848	9,547,793	10,564,235	11,704,116
Bulk purchases - Water & Sewer	15,515	27,292	26,412	19,090	18,270	22,623	17,517	32,696	37,808	52,259	45,767	206,051	521,301	909,598	871,284
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses	1,328,647	746,028	739,455	838,687	1,123,399	891,115	869,178	819,166	972,975	767,376	552,103	1,889,285	11,537,413	11,637,413	11,637,413
Cash Payments by Type	**3,373,229**	**3,049,803**	**3,123,181**	**2,591,168**	**3,469,989**	**2,799,583**	**2,652,771**	**2,662,056**	**2,804,164**	**2,597,961**	**2,449,486**	**4,438,170**	**36,011,560**	**38,831,766**	**41,567,051**
Other Cash Flows/Payments by Type															
Capital assets	933,838	216,241	254,413	339,732	465,994	599,805	372,960	323,688	610,539	744,134	1,193,550	1,046,879	7,101,774	8,016,608	8,575,287
Repayment of borrowing	50,000	–	79,481	–	42,933	20,000	50,000	–	79,481	–	42,933	20,050	384,878	371,495	671,495
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**4,357,066**	**3,266,044**	**3,457,075**	**2,930,900**	**3,978,916**	**3,419,388**	**3,075,731**	**2,985,744**	**3,494,183**	**3,342,095**	**3,685,970**	**5,505,099**	**43,498,213**	**47,219,869**	**50,813,833**
NET INCREASE/(DECREASE) IN CASH HELD	**168,133**	**673,600**	**(589,131)**	**79,028**	**181,220**	**1,695,492**	**139,144**	**(283,974)**	**1,761,972**	**(743,625)**	**(872,508)**	**(2,766,565)**	**(557,212)**	**1,059,949**	**1,879,486**
Cash/cash equivalents at the month/year beginning:	8,419,275	8,587,408	9,261,009	8,671,878	8,750,906	8,932,126	10,627,619	10,766,762	10,482,789	12,244,761	11,501,135	10,628,628	8,419,275	7,862,063	8,922,012
Cash/cash equivalents at the month/year end:	8,587,408	9,261,009	8,671,878	8,750,906	8,932,126	10,627,619	10,766,762	10,482,789	12,244,761	11,501,135	10,628,628	7,862,063	7,862,063	8,922,012	10,801,498

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	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	37,034	127,858	55,513	31,156	55,513	24,357	43.9%	0.4%
August	252,295	225,455	199,784	290,206	255,297	(34,909)	-13.7%	3.5%
September	304,942	356,938	323,620	682,239	578,917	(103,322)	-17.8%	8.1%
October	430,752	409,037	410,976	1,176,811	989,893	(186,918)	-18.9%	14.0%
November	417,260	427,100	360,929	1,759,443	1,350,822	(408,621)	-30.2%	21.0%
December	396,972	366,517	305,885	2,470,421	1,656,707	(813,714)	-49.1%	29.5%
January	202,221	274,033	369,238	2,748,830	2,025,944	(722,886)	-35.7%	32.8%
February	286,640	508,539	512,572	3,172,695	2,538,517	(634,178)	-25.0%	37.8%
March	359,440	757,430	776,455	-	3,314,971	–	-	-
April	532,842	1,009,269	1,063,379	-	4,378,350	–	-	-
May	664,731	1,421,432	1,332,998	-	5,711,348	–	-	-
June	1,431,160	2,504,826	2,168,402	-	7,879,749	–	-	-
Total Capital expenditure	**5,316,290**	**8,388,432**	**7,879,749**					

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

Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	**1,797,980**	**2,886,525**	**2,597,306**	**1,069,129**	**721,099**	**348,031**	**48.3%**	**2,286,569**
Roads Infrastructure	800,145	929,567	1,266,680	466,011	417,102	48,909	11.7%	963,241
Roads	*800,145*	*929,567*	*1,266,680*	*466,011*	*417,102*	*48,909*	*11.7%*	*963,241*
Storm water Infrastructure	2,093	117,312	5,500	183	1,942	(1,759)	-90.6%	4,500
Drainage Collection	*2,093*	*117,312*	*5,500*	*183*	*1,942*	*(1,759)*	*-90.6%*	*4,500*
Electrical Infrastructure	319,606	368,700	321,051	133,503	140,062	(6,558)	-4.7%	314,753
HV Substations	*261,124*	*314,395*	*250,323*	*102,988*	*105,503*	*(2,515)*	*-2.4%*	*244,025*
MV Networks	*(145)*	*6,200*	*16,100*	*4,499*	*7,823*	*(3,324)*	*-42.5%*	*16,100*
LV Networks	*58,627*	*48,105*	*54,628*	*26,016*	*26,735*	*(719)*	*-2.7%*	*54,628*
Water Supply Infrastructure	461,126	971,327	747,242	408,440	105,360	303,080	287.7%	747,242
Reservoirs	*387,712*	*743,800*	*581,874*	*339,662*	*44,766*	*294,896*	*658.8%*	*581,874*
Water Treatment Works	*1,491*	–	*5,000*	*2,246*	*2,000*	*246*	*12.3%*	*5,000*
Bulk Mains	*41,936*	*73,000*	*29,289*	*11,188*	*3,065*	*8,123*	*265.0%*	*29,289*
Distribution	*29,987*	*154,527*	*131,079*	*55,345*	*55,529*	*(184)*	*-0.3%*	*131,079*
Sanitation Infrastructure	129,147	218,499	134,521	37,928	28,811	9,116	31.6%	134,521
Reticulation	*30,907*	*129,199*	*66,071*	*11,098*	*14,828*	*(3,730)*	*-25.2%*	*66,071*
Waste Water Treatment Works	*96,932*	*89,300*	*68,450*	*26,830*	*13,984*	*12,846*	*91.9%*	*68,450*
Outfall Sewers	*1,308*	–	–	–	–	–	-	–
Solid Waste Infrastructure	13,523	251,120	95,298	14,769	21,877	(7,108)	-32.5%	95,298
Landfill Sites	*13,523*	*251,120*	*95,298*	*14,769*	*21,877*	*(7,108)*	*-32.5%*	*95,298*
Information and Communication Infrastructure	72,339	30,000	27,015	8,295	5,944	2,351	39.6%	27,015
Data Centres	*72,339*	*30,000*	*27,015*	*8,295*	*5,944*	*2,351*	*39.6%*	*27,015*
Community Assets	**295,414**	**243,160**	**209,749**	**110,519**	**112,245**	**(1,726)**	***-1.5%***	**208,770**
Community Facilities	294,880	242,440	209,193	110,224	111,814	(1,591)	-1.4%	208,215
Halls	–	*25*	*263*	*25*	*25*	*(0)*	-1.5%	*262*
Centres	–	*17,505*	*100*	*65*	–	*65*	*100.0%*	*100*
Clinics/Care Centres	*37,750*	*21,296*	*19,923*	*3,639*	*10,282*	*(6,643)*	*-64.6%*	*19,923*
Fire/Ambulance Stations	*17,103*	–	*2,739*	*1,772*	*2,739*	*(968)*	*-35.3%*	*2,739*
Museums	*2,951*	–	*121*	*77*	*121*	*(44)*	*-36.2%*	*121*
Theatres	–	–	*121*	*9*	–	*9*	*100.0%*	*121*
Libraries	*8,366*	*7,375*	*59*	*59*	*59*	*(0)*	*0.0%*	*59*
Cemeteries/Crematoria	*6,237*	*3,500*	*11,844*	*4,094*	*6,236*	*(2,142)*	*-34.3%*	*11,844*
Public Open Space	*291*	*11,100*	*11,499*	*294*	*5,079*	*(4,785)*	*-94.2%*	*11,499*
Nature Reserves	*1,280*	*10,634*	*2,362*	*411*	*210*	*201*	*95.6%*	*2,362*
Markets	–	*710*	*590*	–	*40*	*(40)*	*-100.0%*	*590*
Taxi Ranks/Bus Terminals	*220,903*	*170,296*	*159,572*	*99,779*	*87,023*	*12,756*	*14.7%*	*158,594*
Sport and Recreation Facilities	534	720	556	295	431	(135)	-31.5%	555
Outdoor Facilities	*534*	*720*	*556*	*295*	*431*	*(135)*	*-31.5%*	*555*
Heritage assets	**–**	**30**	**30**	**–**	**30**	**(30)**	**-100.0%**	**30**
Works of Art	–	*30*	*30*	–	*30*	*(30)*	*-100.0%*	*30*
Other assets	**101,917**	**209,100**	**172,288**	**50,804**	**62,012**	**(11,208)**	**-18.1%**	**169,827**
Operational Buildings	83,095	158,180	162,285	46,802	57,960	(11,159)	-19.3%	161,284
Municipal Offices	*34,113*	*114,602*	*110,380*	*19,552*	*24,605*	*(5,053)*	-20.5%	*110,379*
Laboratories	*8,222*	–	–	–	–	–	-	–
Depots	*40,760*	*43,578*	*51,905*	*27,250*	*33,355*	*(6,105)*	*-18.3%*	*50,905*
Housing	18,822	50,920	10,003	4,002	4,052	(50)	-1.2%	8,543
Social Housing	*18,822*	*50,920*	*10,003*	*4,002*	*4,052*	*(50)*	*-1.2%*	*8,543*
Intangible Assets	**12,014**	**41,512**	**30,467**	**12,862**	**9,942**	**2,920**	**29.4%**	**30,467**
Licences and Rights	12,014	41,512	30,467	12,862	9,942	2,920	29.4%	30,467
Computer Software and Applications	*12,014*	*41,512*	*30,467*	*12,862*	*9,942*	*2,920*	*29.4%*	*30,467*
Computer Equipment	**121,869**	**95,626**	**85,687**	**26,866**	**30,786**	**(3,919)**	**-12.7%**	**85,683**
Computer Equipment	121,869	95,626	85,687	26,866	30,786	(3,919)	-12.7%	85,683
Furniture and Office Equipment	**101,282**	**119,167**	**131,192**	**49,281**	**32,555**	**16,726**	**51.4%**	**127,144**
Furniture and Office Equipment	101,282	119,167	131,192	49,281	32,555	16,726	51.4%	127,144
Machinery and Equipment	**36,812**	**48,127**	**60,311**	**24,205**	**20,222**	**3,983**	**19.7%**	**60,311**
Machinery and Equipment	36,812	48,127	60,311	24,205	20,222	3,983	19.7%	60,311
Transport Assets	**155,011**	**197,348**	**229,647**	**103,955**	**116,132**	**(12,177)**	**-10.5%**	**229,647**
Transport Assets	155,011	197,348	229,647	103,955	116,132	(12,177)	-10.5%	229,647
Land	**5,157**	**26,000**	**46,250**	**73**	**2,523**	**(2,450)**	-97.1%	**46,250**
Land	5,157	26,000	46,250	73	2,523	(2,450)	-97.1%	46,250
Total Capital Expenditure on new assets	**2,627,456**	**3,866,597**	**3,562,928**	**1,447,694**	**1,107,545**	**340,149**	**30.7%**	**3,244,698**

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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	**837,504**	**1,468,835**	**1,031,066**	**501,897**	**418,651**	**83,246**	**19.9%**	**1,017,817**
Roads Infrastructure	123,380	214,477	144,568	81,283	102,352	(21,069)	-20.6%	137,415
Roads	*123,380*	*214,477*	*144,568*	*81,283*	*102,352*	*(21,069)*	*-20.6%*	*137,415*
Storm water Infrastructure	27,376	59,700	35,094	5,494	2,584	2,910	112.6%	25,068
Drainage Collection	*27,376*	*59,700*	*35,094*	*5,494*	*2,584*	*2,910*	*112.6%*	*25,068*
Electrical Infrastructure	301,112	346,825	343,552	188,599	192,003	(3,404)	-1.8%	347,483
HV Substations	*70,633*	*74,825*	*96,702*	*51,580*	*50,957*	*623*	*1.2%*	*104,568*
MV Substations	*18,328*	*50,000*	*22,850*	*1,163*	*1,466*	*(303)*	*-20.7%*	*18,915*
MV Networks	*169,030*	*182,000*	*182,000*	*109,431*	*114,532*	*(5,101)*	*-4.5%*	*182,000*
LV Networks	*43,122*	*40,000*	*42,000*	*26,426*	*25,048*	*1,378*	*5.5%*	*42,000*
Water Supply Infrastructure	245,200	409,900	229,900	122,473	72,316	50,157	69.4%	229,900
Bulk Mains	*27,999*	*60,000*	*55,000*	*17,298*	*5,305*	*11,992*	*226.1%*	*55,000*
Distribution	*217,201*	*349,900*	*174,900*	*105,176*	*67,011*	*38,164*	*57.0%*	*174,900*
Sanitation Infrastructure	132,652	436,433	273,932	101,338	45,976	55,362	120.4%	273,932
Pump Station	*8,288*	*78,733*	*72,733*	*30,326*	*15,625*	*14,701*	*94.1%*	*72,733*
Reticulation	*38,034*	*87,700*	*67,902*	*24,792*	*10,550*	*14,242*	*135.0%*	*67,902*
Waste Water Treatment Works	*69,421*	*170,000*	*118,296*	*43,637*	*19,801*	*23,836*	*120.4%*	*118,296*
Outfall Sewers	*16,908*	*100,000*	*15,000*	*2,582*	*–*	*2,582*	*100.0%*	*15,000*
Solid Waste Infrastructure	–	–	189	189	189	–	-	189
Landfill Sites	*–*	*–*	*189*	*189*	*189*	*–*	*-*	*189*
Information and Communication Infrastructure	7,784	1,500	3,830	2,521	3,230	(710)	-22.0%	3,830
Data Centres	*7,784*	*1,500*	*3,830*	*2,521*	*3,230*	*(710)*	*-22.0%*	*3,830*
Community Assets	**3,774**	**19,283**	**36,225**	**2,463**	**3,938**	**(1,475)**	-37.5%	**36,225**
Community Facilities	3,774	19,283	33,525	2,463	3,938	(1,475)	-37.5%	33,525
Halls	*–*	*9,883*	*–*	*–*	*–*	*–*	*-*	*–*
Clinics/Care Centres	*1,172*	*8,000*	*1,500*	*–*	*–*	*–*	*-*	*1,500*
Libraries	*1,992*	*–*	*–*	*–*	*–*	*–*	*-*	*–*
Public Open Space	*610*	*1,400*	*1,400*	*388*	*82*	*306*	*375.0%*	*1,400*
Sport and Recreation Facilities	–	–	2,700	–	–	–		2,700
Outdoor Facilities	*–*	*–*	*2,700*	*–*	*–*	*–*		*2,700*
Heritage assets	***5,074***	***600***	***1,251***	***850***	***988***	***(138)***	***-14.0%***	***1,251***
Monuments	5,074	600	1,251	850	988	(138)	-14.0%	1,251
Other assets	**72,045**	**71,250**	**168,024**	**28,233**	**43,461**	**(15,228)**	**-35.0%**	**166,966**
Operational Buildings	20,078	26,689	23,407	2,699	4,786	(2,086)	-43.6%	22,751
Municipal Offices	*11,282*	*24,339*	*19,724*	*1,337*	*4,353*	*(3,016)*	*-69.3%*	*19,068*
Laboratories	*299*	*300*	*300*	*138*	*10*	*128*	*1284.6%*	*300*
Depots	*8,497*	*2,050*	*3,383*	*1,224*	*423*	*802*	*189.6%*	*3,383*
Housing	51,967	44,561	144,617	25,534	38,675	(13,142)	-34.0%	144,215
Social Housing	*51,967*	*44,561*	*144,617*	*25,534*	*38,675*	*(13,142)*	*-34.0%*	*144,215*
Intangible Assets	**9,154**	**2,500**	**7,600**	**4,033**	**2,871**	**1,162**	**40.5%**	**7,600**
Licences and Rights	9,154	2,500	7,600	4,033	2,871	1,162	40.5%	7,600
Computer Software and Applications	9,154	2,500	7,600	4,033	2,871	1,162	*40.5%*	7,600
Computer Equipment	**117,790**	**125,859**	**144,727**	**55,805**	**79,658**	**(23,853)**	**-29.9%**	**132,854**
Computer Equipment	117,790	125,859	144,727	55,805	79,658	(23,853)	-29.9%	132,854
Furniture and Office Equipment	**17,030**	**28,889**	**39,981**	**15,589**	**17,005**	**(1,416)**	**-8.3%**	**37,843**
Furniture and Office Equipment	17,030	28,889	39,981	15,589	17,005	(1,416)	-8.3%	37,843
Machinery and Equipment	**62,916**	**11,454**	**12,185**	**3,109**	**4,319**	**(1,210)**	**-28.0%**	**11,104**
Machinery and Equipment	62,916	11,454	12,185	3,109	4,319	(1,210)	-28.0%	11,104
Transport Assets	**375,447**	**622,937**	**756,402**	**219,714**	**109,041**	**110,672**	**101.5%**	**756,397**
Transport Assets	375,447	622,937	756,402	219,714	109,041	110,672	101.5%	756,397
Total Capital Expenditure on renewal of existing assets	**1,500,735**	**2,351,609**	**2,197,460**	**831,692**	**679,933**	**151,760**	**22.3%**	**2,168,055**

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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	**679,219**	**1,244,091**	**1,250,016**	**636,531**	**494,988**	**141,543**	**28.6%**	**1,277,571**
Roads Infrastructure	178,498	192,672	250,860	161,588	172,352	(10,764)	-6.2%	274,069
Roads	*178,498*	*192,672*	*250,860*	*161,588*	*172,352*	*(10,764)*	*-6.2%*	*274,069*
Storm water Infrastructure	4,893	41,000	2,874	1,985	2,440	(455)	-18.7%	2,874
Drainage Collection	*4,893*	*41,000*	*2,874*	*1,985*	*2,440*	*(455)*	*-18.7%*	*2,874*
Electrical Infrastructure	40,691	29,582	24,842	23,034	23,613	(578)	-2.4%	24,237
HV Substations	*40,691*	*29,582*	*24,842*	*23,034*	*23,613*	*(578)*	*-2.4%*	*24,237*
Water Supply Infrastructure	117,651	75,350	91,093	36,967	54,898	(17,931)	-32.7%	91,093
Reservoirs	*4,973*	*10,350*	*15,220*	*7,615*	*10,945*	*(3,331)*	*-30.4%*	*15,220*
Distribution	*112,679*	*65,000*	*75,872*	*29,353*	*43,953*	*(14,600)*	*-33.2%*	*75,872*
Sanitation Infrastructure	324,757	788,773	734,504	360,537	181,358	179,179	98.8%	739,454
Reticulation	*7,723*	*7,323*	*2,623*	*1,216*	*1,123*	*93*	*8.3%*	*2,623*
Waste Water Treatment Works	*317,033*	*781,450*	*731,881*	*359,321*	*180,235*	*179,086*	*99.4%*	*736,831*
Solid Waste Infrastructure	12,233	111,425	100,105	51,078	57,711	(6,632)	-11.5%	100,105
Landfill Sites	*12,233*	*111,425*	*100,105*	*51,078*	*57,711*	*(6,632)*	*-11.5%*	*100,105*
Coastal Infrastructure	496	290	1,740	82	790	(708)	-89.6%	1,740
Promenades	*496*	*290*	*1,740*	*82*	*790*	*(708)*	*-89.6%*	*1,740*
Information and Communication Infrastructure	–	*5,000*	*44,000*	*1,259*	*1,826*	*(566)*	*-31.0%*	*44,000*
Data Centres	–	*5,000*	*44,000*	*1,259*	*1,826*	*(566)*	*-31.0%*	*44,000*
Community Assets	**239,151**	**375,689**	**387,224**	**86,027**	**109,998**	**(23,971)**	**-21.8%**	**387,168**
Community Facilities	152,601	228,535	210,860	51,625	70,332	(18,708)	-26.6%	210,805
Halls	*1,698*	*8,430*	*1,385*	*92*	*234*	*(142)*	*-60.8%*	*1,385*
Centres	*13,117*	*19,900*	*18,413*	*6,577*	*2,835*	*3,741*	*131.9%*	*18,413*
Clinics/Care Centres	*39,641*	*61,400*	*67,261*	*14,778*	*30,784*	*(16,006)*	*-52.0%*	*67,261*
Fire/Ambulance Stations	*12,394*	–	*770*	*707*	*770*	*(63)*	*-8.1%*	*770*
Museums	*302*	–	–	–	–	–	-	–
Libraries	*7,819*	*10,125*	*7,843*	*2,431*	*2,218*	*213*	*9.6%*	*7,843*
Cemeteries/Crematoria	*5,922*	*19,750*	*8,234*	*2,467*	*1,084*	*1,383*	*127.6%*	*8,234*
Public Open Space	*40,940*	*48,450*	*53,054*	*11,980*	*15,816*	*(3,836)*	*-24.3%*	*52,998*
Nature Reserves	*10,569*	*6,680*	*12,200*	*1,435*	*4,976*	*(3,542)*	*-71.2%*	*12,200*
Public Ablution Facilities	*1,923*	*8,000*	*16,401*	*1,355*	–	*1,355*	*100.0%*	*16,401*
Taxi Ranks/Bus Terminals	*18,278*	*45,800*	*25,300*	*9,804*	*11,615*	*(1,811)*	*-15.6%*	*25,300*
Sport and Recreation Facilities	86,550	147,154	176,363	34,403	39,666	(5,263)	-13.3%	176,363
Indoor Facilities	*1,102*	*14,290*	*44,879*	*14,755*	*9,430*	*5,325*	*56.5%*	*44,879*
Outdoor Facilities	*85,448*	*132,864*	*131,484*	*19,647*	*30,235*	*(10,588)*	*-35.0%*	*131,484*
Heritage assets	**1,293**	**–**	**236**	**2**	**45**	**(43)**	**-96.7%**	**236**
Monuments	*1,293*	–	*236*	*2*	*45*	*(43)*	-96.7%	*236*
Other assets	**223,244**	**499,947**	**443,028**	**157,278**	**191,775**	**(34,497)**	**-18.0%**	**444,864**
Operational Buildings	187,997	424,070	369,574	110,429	139,758	(29,329)	-21.0%	371,421
Municipal Offices	*87,612*	*266,259*	*239,549*	*67,320*	*77,678*	*(10,358)*	*-13.3%*	*241,396*
Yards	*76*	–	*200*	*51*	*121*	*(70)*	*-57.7%*	*200*
Depots	*100,309*	*157,811*	*129,825*	*43,058*	*61,959*	*(18,901)*	*-30.5%*	*129,825*
Housing	35,247	75,878	73,454	46,849	52,017	(5,168)	-9.9%	73,443
Social Housing	*35,247*	*75,878*	*73,454*	*46,849*	*52,017*	*(5,168)*	*-9.9%*	*73,443*
Intangible Assets	**23,908**	**16,950**	**18,200**	**4,937**	**8,821**	**(3,884)**	**-44.0%**	**18,200**
Licences and Rights	23,908	16,950	18,200	4,937	8,821	(3,884)	-44.0%	18,200
Computer Software and Applications	*23,908*	*16,950*	*18,200*	*4,937*	*8,821*	*(3,884)*	*-44.0%*	*18,200*
Computer Equipment	**225**	**17,540**	**1,410**	**70**	**50**	**20**	**40.0%**	**1,410**
Computer Equipment	*225*	*17,540*	*1,410*	*70*	*50*	*20*	40.0%	*1,410*
Furniture and Office Equipment	**10,973**	**10,347**	**14,072**	**6,434**	**3,029**	**3,405**	**112.4%**	**14,072**
Furniture and Office Equipment	*10,973*	*10,347*	*14,072*	*6,434*	*3,029*	*3,405*	112.4%	*14,072*
Machinery and Equipment	**10,085**	**5,662**	**5,175**	**2,030**	**1,935**	**95**	**4.9%**	**5,174**
Machinery and Equipment	*10,085*	*5,662*	*5,175*	*2,030*	*1,935*	*95*	4.9%	*5,174*
Total Capital Expenditure on upgrading of existing assets	**1,188,099**	**2,170,227**	**2,119,361**	**893,309**	**810,640**	**82,668**	**10.2%**	**2,148,696**

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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	**1,889,711**	**2,047,033**	**1,994,331**	**1,233,461**	**1,116,565**	**116,896**	**10.5%**	**1,994,331**
Roads Infrastructure	596,375	688,377	680,712	411,191	343,326	67,865	19.8%	680,712
Roads	*596,375*	*688,377*	*680,712*	*411,191*	*343,326*	*67,865*	*19.8%*	*680,712*
Electrical Infrastructure	507,109	541,437	541,381	334,937	343,241	(8,305)	-2.4%	541,381
Power Plants	*19,690*	*17,215*	*18,861*	*13,735*	*11,377*	*2,358*	*20.7%*	*18,861*
HV Substations	*35,464*	*31,272*	*31,204*	*24,548*	*19,838*	*4,710*	*23.7%*	*31,204*
MV Substations	*329,468*	*353,066*	*351,361*	*204,003*	*223,171*	*(19,168)*	*-8.6%*	*351,361*
LV Networks	*122,487*	*139,884*	*139,955*	*92,651*	*88,855*	*3,796*	*4.3%*	*139,955*
Water Supply Infrastructure	400,456	440,218	426,954	252,288	249,394	2,894	1.2%	426,954
Reservoirs	*24,249*	*41,845*	*36,175*	*20,422*	*23,166*	*(2,745)*	*-11.8%*	*36,175*
Pump Stations	*24,840*	*53,419*	*58,371*	*23,176*	*34,101*	*(10,926)*	*-32.0%*	*58,371*
Water Treatment Works	*39,571*	*43,287*	*34,191*	*27,158*	*18,776*	*8,382*	*44.6%*	*34,191*
Bulk Mains	*9,863*	*8,242*	*5,721*	*7,943*	*2,152*	*5,791*	*269.1%*	*5,721*
Distribution	*301,932*	*293,425*	*292,497*	*173,590*	*171,198*	*2,392*	*1.4%*	*292,497*
Sanitation Infrastructure	384,042	374,750	343,039	234,103	179,294	54,809	30.6%	343,039
Reticulation	*312,669*	*250,258*	*239,877*	*169,096*	*122,811*	*46,285*	*37.7%*	*239,877*
Waste Water Treatment Works	*68,247*	*113,257*	*92,360*	*62,399*	*50,346*	*12,054*	*23.9%*	*92,360*
Outfall Sewers	*3,127*	*11,235*	*10,802*	*2,608*	*6,138*	*(3,530)*	*-57.5%*	*10,802*
Solid Waste Infrastructure	1,728	2,250	2,245	942	1,309	(367)	-28.1%	2,245
Landfill Sites	*1,728*	*2,250*	*2,245*	*942*	*1,309*	*(367)*	*-28.1%*	*2,245*
Community Assets	**483,865**	**504,731**	**503,089**	**268,574**	**268,834**	**(259)**	**-0.1%**	**503,089**
Community Facilities	120,476	122,404	107,542	52,093	52,420	(327)	-0.6%	107,542
Halls	*56,324*	*45,452*	*45,827*	*16,629*	*21,972*	*(5,342)*	*-24.3%*	*45,827*
Centres	*8,697*	*6,514*	*6,753*	*5,256*	*2,897*	*2,359*	*81.4%*	*6,753*
Clinics/Care Centres	*12,883*	*6,258*	*6,252*	*13,024*	*3,521*	*9,503*	*269.9%*	*6,252*
Fire/Ambulance Stations	*2,739*	*5,562*	*5,604*	*486*	*3,735*	*(3,249)*	*-87.0%*	*5,604*
Libraries	*14,223*	*34,665*	*16,906*	*3,661*	*9,208*	*(5,548)*	*-60.2%*	*16,906*
Cemeteries/Crematoria	*10,482*	*10,129*	*12,385*	*5,699*	*4,568*	*1,131*	*24.8%*	*12,385*
Nature Reserves	*4,721*	*4,689*	*4,703*	*2,271*	*2,002*	*269*	*13.4%*	*4,703*
Public Ablution Facilities	*8,887*	*6,856*	*6,833*	*3,546*	*3,981*	*(434)*	*-10.9%*	*6,833*
Markets	*1,520*	*2,278*	*2,278*	*1,520*	*535*	*984*	*183.9%*	*2,278*
Sport and Recreation Facilities	363,389	382,327	395,547	216,482	216,414	68	0.0%	395,547
Indoor Facilities	*158*	*25*	*25*	*–*	*25*	*(25)*	*-100.0%*	*25*
Outdoor Facilities	*363,231*	*382,301*	*395,522*	*216,482*	*216,389*	*93*	*0.0%*	*395,522*
Heritage assets	**266**	**1,916**	**1,691**	**48**	**395**	**(347)**	**-87.9%**	**1,691**
Works of Art	**266**	1,916	1,691	48	395	(347)	-87.9%	1,691
Investment properties	**3,459**	**8,043**	**56**	**191**	**47**	**144**	**305.9%**	**56**
Revenue Generating	132	43	43	52	34	18	54.3%	43
Improved Property	*132*	*43*	*43*	*52*	*34*	*18*	*54.3%*	*43*
Non-revenue Generating	3,328	8,001	13	139	13	126	947.1%	13
Unimproved Property	3,328	8,001	13	139	13	126	947.1%	13
Other assets	**161,132**	**338,649**	**211,682**	**73,718**	**113,728**	**(40,010)**	**-35.2%**	**211,682**
Operational Buildings	161,132	338,649	211,682	73,718	113,728	(40,010)	-35.2%	211,682
Municipal Offices	*159,427*	*333,831*	*207,142*	*73,175*	*110,640*	*(37,465)*	*-33.9%*	*207,142*
Laboratories	*1,393*	*2,136*	*1,882*	*473*	*1,323*	*(850)*	*-64.2%*	*1,882*
Training Centres	271	521	496	65	332	(268)	*-80.5%*	496
Depots	41	2,162	2,162	5	1,433	(1,428)	*-99.7%*	2,162
Computer Equipment	**214,045**	**246,058**	**235,814**	**97,604**	**118,832**	**(21,228)**	**-17.9%**	**235,814**
Computer Equipment	**214,045**	246,058	235,814	97,604	118,832	(21,228)	-17.9%	235,814
Furniture and Office Equipment	**557,451**	**542,256**	**844,171**	**385,748**	**449,115**	**(63,368)**	**-14.1%**	**844,171**
Furniture and Office Equipment	**557,451**	542,256	844,171	385,748	449,115	(63,368)	-14.1%	844,171
Transport Assets	**470,466**	**440,991**	**460,100**	**255,927**	**259,037**	**(3,110)**	**-1.2%**	**460,100**
Transport Assets	**470,466**	440,991	460,100	255,927	259,037	(3,110)	-1.2%	460,100
Total Repairs and Maintenance Expenditure	**3,780,395**	**4,129,677**	**4,250,933**	**2,315,272**	**2,326,553**	**(11,281)**	**-0.5%**	**4,250,933**

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

Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Infrastructure	**1,254,022**	**1,296,991**	**1,330,895**	**887,258**	**887,263**	**6**	**0.00%**	**1,296,991**
Roads Infrastructure	359,467	406,286	391,955	261,433	261,303	(129)	-0.05%	406,286
Roads	359,467	*294,830*	*277,686*	*185,135*	*185,124*	*(11)*	*-0.01%*	*294,830*
Road Structures	–	*72,658*	*73,751*	*49,286*	*49,167*	*(118)*	*-0.24%*	*72,658*
Road Furniture	–	*38,798*	*40,518*	*27,012*	*27,012*	*0*	*0.00%*	*38,798*
Storm water Infrastructure	46,522	45,851	51,326	34,231	34,217	(13)	-0.04%	45,851
Drainage Collection	46,522	*45,851*	*51,326*	*34,231*	*34,217*	*(13)*	*-0.04%*	*45,851*
Electrical Infrastructure	246,946	233,540	233,413	155,690	155,608	(81)	-0.05%	233,540
Power Plants	6,957	*6,955*	*6,955*	*4,637*	*4,637*	*(0)*	*0.00%*	*6,955*
HV Substations	20,514	–	–	–	–	–	-	–
HV Transmission Conductors	–	*14,594*	*14,657*	*9,772*	*9,772*	*(0)*	*0.00%*	*14,594*
MV Substations	52,768	*13,983*	*3,567*	*2,378*	*2,378*	*0*	*0.00%*	*13,983*
MV Switching Stations	–	*52,620*	*56,110*	*37,402*	*37,407*	*5*	*0.01%*	*52,620*
MV Networks	103,470	*104,873*	*107,102*	*71,398*	*71,401*	*4*	*0.01%*	*104,873*
LV Networks	63,237	*40,516*	*45,022*	*30,104*	*30,015*	*(90)*	*-0.30%*	*40,516*
Water Supply Infrastructure	236,904	264,253	276,772	184,820	184,515	(305)	-0.17%	264,253
Reservoirs	21,898	*22,414*	*41,763*	*27,895*	*27,842*	*(53)*	*-0.19%*	*22,414*
Pump Stations	5,459	*5,415*	*5,441*	*3,627*	*3,627*	*0*	*0.00%*	*5,415*
Water Treatment Works	28,239	*26,172*	*31,766*	*21,430*	*21,177*	*(253)*	*-1.20%*	*26,172*
Bulk Mains	10,405	*17,915*	*10,413*	*6,942*	*6,942*	*(0)*	*0.00%*	*17,915*
Distribution	170,903	*192,337*	*187,389*	*124,925*	*124,926*	*1*	*0.00%*	*192,337*
Sanitation Infrastructure	266,016	264,260	270,473	180,314	180,316	1	0.00%	264,260
Pump Station	7,130	8,144	6,982	4,655	4,655	0	*0.00%*	8,144
Reticulation	157,546	155,668	155,956	103,968	103,971	2	*0.00%*	155,668
Waste Water Treatment Works	88,511	87,640	94,692	63,130	63,128	(2)	*0.00%*	87,640
Outfall Sewers	12,830	12,807	12,843	8,561	8,562	1	*0.01%*	12,807
Solid Waste Infrastructure	45,630	36,207	39,657	25,252	26,438	1,187	4.49%	36,207
Landfill Sites	*45,630*	*36,207*	*39,657*	*25,252*	*26,438*	*1,187*	*4.49%*	*36,207*
Coastal Infrastructure	–	4,560	5,675	3,784	3,784	(0)	0.00%	4,560
Promenades	–	*4,560*	*5,675*	*3,784*	*3,784*	*(0)*	*0.00%*	*4,560*
Information and Communication Infrastructure	52,537	42,035	61,623	41,736	41,082	(653)	-1.59%	42,035
Data Centres	*52,537*	–	–	–	–	–	-	–
Core Layers	–	*6,610*	*7,086*	*4,724*	*4,724*	*0*	*0.00%*	*6,610*
Distribution Layers	–	*35,424*	*54,537*	*37,011*	*36,358*	*(653)*	*-1.80%*	*35,424*
Community Assets	**348,370**	**364,191**	**356,444**	**239,345**	**237,629**	**(1,716)**	**-0.72%**	**364,191**
Community Facilities	129,027	155,005	149,049	98,918	99,366	448	0.45%	155,005
Halls	2,727	*2,756*	*3,326*	*2,221*	*2,217*	*(3)*	*-0.15%*	*2,756*
Centres	3,835	*47,842*	*49,538*	*32,577*	*33,026*	*449*	*1.36%*	*47,842*
Clinics/Care Centres	9,506	*8,247*	*6,758*	*4,564*	*4,505*	*(59)*	*-1.31%*	*8,247*
Fire/Ambulance Stations	1,696	*2,462*	*2,263*	*1,401*	*1,508*	*108*	*7.13%*	*2,462*
Testing Stations	1,106	*1,122*	*1,315*	*874*	*877*	*2*	*0.26%*	*1,122*
Museums	194	*363*	*221*	*147*	*147*	*(0)*	*0.00%*	*363*
Theatres	112	*112*	*112*	*75*	*75*	*(0)*	*0.00%*	*112*
Libraries	5,270	*6,142*	*5,988*	*4,001*	*3,992*	*(9)*	*-0.23%*	*6,142*
Cemeteries/Crematoria	3,256	*3,880*	*3,282*	*2,188*	*2,188*	*0*	*0.01%*	*3,880*
Public Open Space	18,365	*17,178*	*14,889*	*9,928*	*9,926*	*(2)*	*-0.02%*	*17,178*
Nature Reserves	378	*817*	*378*	*252*	*252*	*(0)*	*0.00%*	*817*
Public Ablution Facilities	2,350	*1,941*	*2,400*	*1,604*	*1,600*	*(3)*	*-0.20%*	*1,941*
Markets	1,586	*1,509*	*1,633*	*1,087*	*1,089*	*2*	*0.21%*	*1,509*
Airports	4	*4*	*4*	*3*	*3*	*0*	*0.00%*	*4*
Taxi Ranks/Bus Terminals	78,643	*60,630*	*56,942*	*37,998*	*37,961*	*(37)*	*-0.10%*	*60,630*
Sport and Recreation Facilities	219,343	209,186	207,395	140,427	138,263	(2,164)	-1.56%	209,186
Indoor Facilities	9,678	*6,267*	*6,514*	*4,342*	*4,343*	*0*	*0.00%*	*6,267*
Outdoor Facilities	209,665	*202,919*	*200,881*	*136,084*	*133,921*	*(2,164)*	*-1.62%*	*202,919*

Table continues on next page.

Description R thousands	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Investment properties	**1,714**	**1,714**	**1,714**	**1,142**	**1,142**	**(0)**	**0.00%**	**1,714**
Revenue Generating	1,714	1,714	1,714	1,142	1,142	(0)	0.00%	1,714
Improved Property	1,714	*1,714*	*1,714*	*1,142*	*1,142*	*(0)*	*0.00%*	*1,714*
Other assets	**291,700**	**258,709**	**264,711**	**174,989**	**176,474**	**1,485**	**0.84%**	**258,709**
Operational Buildings	192,111	155,594	163,429	109,064	108,953	(111)	-0.10%	155,594
Municipal Offices	162,150	*9,231*	*6,058*	*4,040*	*4,038*	*(1)*	*-0.03%*	*9,231*
Workshops	–	*31,024*	*30,860*	*20,047*	*20,573*	*526*	*2.56%*	*31,024*
Yards	212	–	–	–	–	–	-	–
Laboratories	295	–	–	–	–	–	-	–
Training Centres	289	*303*	*289*	*192*	*192*	*(0)*	*0.00%*	*303*
Manufacturing Plant	–	*6,970*	*6,970*	*4,646*	*4,646*	*(0)*	*0.00%*	*6,970*
Depots	29,165	*108,066*	*119,254*	*80,138*	*79,502*	*(635)*	*-0.80%*	*108,066*
Housing	99,589	103,115	101,282	65,926	67,521	1,595	2.36%	103,115
Social Housing	99,589	*103,115*	*101,282*	*65,926*	*67,521*	*1,595*	*2.36%*	*103,115*
Intangible Assets	**147,789**	**143,931**	**156,112**	**101,887**	**104,075**	**2,187**	**2.10%**	**143,931**
Licences and Rights	147,789	143,931	156,112	101,887	104,075	2,187	2.10%	143,931
Computer Software and Applications	77,609	*73,751*	*85,932*	*55,101*	*57,288*	*2,187*	*3.82%*	*73,751*
Unspecified	70,180	*70,180*	*70,180*	*46,787*	*46,787*	*(0)*	*0.00%*	*70,180*
Computer Equipment	**223,929**	**228,215**	**233,514**	**148,714**	**155,676**	**6,962**	**4.47%**	**228,215**
Computer Equipment	223,929	*228,215*	*233,514*	*148,714*	*155,676*	*6,962*	*4.47%*	*228,215*
Furniture and Office Equipment	**124,655**	**115,391**	**110,419**	**68,002**	**73,613**	**5,611**	**7.62%**	**115,391**
Furniture and Office Equipment	124,655	*115,391*	*110,419*	*68,002*	*73,613*	*5,611*	*7.62%*	*115,391*
Machinery and Equipment	**110,232**	**119,369**	**116,573**	**75,792**	**77,715**	**1,924**	**2.48%**	**119,369**
Machinery and Equipment	110,232	119,369	116,573	75,792	77,715	1,924	2.48%	119,369
Transport Assets	**333,717**	**417,125**	**400,955**	**247,591**	**267,304**	**19,713**	**7.37%**	**417,125**
Transport Assets	333,717	417,125	400,955	247,591	267,304	19,713	7.37%	417,125
Land	**–**	**69,253**	**69,253**	**–**	**46,169**	**46,169**	**100.00%**	**69,253**
Land	–	*69,253*	*69,253*	–	*46,169*	*46,169*	*100.00%*	*69,253*
Zoo's, Marine and Non-biological Animals	**–**	**197**	**192**	**128**	**128**	**0**	**0.00%**	**197**
Zoo's, Marine and Non-biological Animals	–	*197*	*192*	*128*	*128*	*0*	0.00%	*197*
Total Depreciation	**2,836,129**	**3,015,086**	**3,040,783**	**1,944,849**	**2,027,189**	**82,340**	**4.06%**	**3,015,086**

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	9,529,022	9,916,685	9,950,180	6,733,595	6,650,783	82,812	1.2%	9,950,180
Service charges	18,876,837	19,690,195	20,056,927	13,555,441	13,438,458	116,983	0.9%	20,057,092
Investment revenue	1,142,094	919,395	924,223	865,367	720,450	144,917	20.1%	924,448
Transfers and subsidies	7,052,155	7,376,568	7,722,432	4,956,796	4,993,615	(36,819)	-0.7%	7,521,102
Other own revenue	3,874,061	3,305,614	3,305,496	2,567,046	2,253,527	313,519	13.9%	3,299,270
Total Revenue (excluding capital transfers and contributions)	**40,474,168**	**41,208,458**	**41,959,259**	**28,678,245**	**28,056,833**	**621,411**	**2.2%**	**41,752,093**
Employee costs	12,459,200	13,908,778	14,107,881	8,619,787	8,923,422	(303,635)	-3.4%	13,751,304
Remuneration of Councillors	161,297	179,818	179,818	107,964	107,572	392	0.4%	180,799
Depreciation & asset impairment	2,889,931	3,065,250	3,097,076	1,984,281	2,015,631	(31,350)	-1.6%	3,082,301
Finance charges	838,055	790,756	800,816	510,372	514,738	(4,366)	-0.8%	801,399
Materials and bulk purchases	9,973,829	11,746,242	11,586,081	7,007,120	6,968,741	38,379	0.6%	11,590,949
Transfers and subsidies	336,816	374,860	496,915	223,318	251,688	(28,370)	-11.3%	496,211
Other expenditure	9,504,978	12,033,540	11,982,622	6,525,736	6,618,350	(92,615)	-1.4%	11,800,953
Total Expenditure	**36,164,106**	**42,099,245**	**42,251,210**	**24,978,579**	**25,400,143**	**(421,564)**	**-1.7%**	**41,703,916**
Surplus/(Deficit)	**4,310,062**	**(890,787)**	**(291,951)**	**3,699,666**	**2,656,690**	**1,042,976**	**39.3%**	**48,177**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,556,221	1,028,988	772,800	256,188	33.2%	2,167,669
Contributions & Contributed assets	52,664	53,700	60,887	29,724	30,836	(1,111)	-3.6%	59,687
Surplus/(Deficit) after capital transfers & contributions	**6,440,786**	**1,374,299**	**2,325,157**	**4,758,378**	**3,460,326**	**1,298,052**	**37.5%**	**2,275,532**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**6,440,786**	**1,374,299**	**2,325,157**	**4,758,378**	**3,460,326**	**1,298,052**	**37.5%**	**2,275,532**
Capital expenditure & funds sources								
Capital expenditure	**5,382,377**	**8,430,911**	**7,939,516**	**3,193,869**	**2,637,962**	**555,907**	**21.1%**	**7,621,215**
Capital transfers recognised	2,119,370	2,265,085	2,617,108	1,056,702	803,674	253,028	31.5%	2,314,578
Borrowing	388,077	1,091,580	1,091,580	475,020	278,350	196,670	70.7%	1,091,580
Internally generated funds	**2,874,929**	**5,074,246**	**4,230,828**	**1,662,147**	**1,555,938**	**106,209**	**6.8%**	**4,215,058**
Total sources of capital funds	**5,382,377**	**8,430,911**	**7,939,516**	**3,193,869**	**2,637,962**	**555,907**	**21.1%**	**7,621,215**
Financial position								
Total current assets	18,661,909	18,660,159	18,564,691	17,883,894				18,564,691
Total non current assets	53,428,597	58,112,027	56,777,510	56,913,422				56,777,510
Total current liabilities	9,216,211	12,973,358	9,686,185	5,930,947				9,686,185
Total non current liabilities	13,148,360	14,911,172	14,923,026	14,123,665				14,923,026
Community wealth/Equity	**49,725,936**	**48,887,656**	**50,732,991**	**54,742,705**				**50,732,991**
Cash flows								
Net cash from (used) operating	9,266,349	4,472,317	5,854,601	4,707,396	3,650,798	(1,056,598)	-28.9%	6,012,700
Net cash from (used) investing	(6,232,015)	(7,761,267)	(7,216,590)	(3,488,414)	(3,153,026)	335,388	-10.6%	(7,317,710)
Net cash from (used) financing	(143,179)	748,685	747,798	849,165	849,165	–	-	747,798
Cash/cash equivalents at the month/year end	**8,377,772**	**5,087,575**	**8,040,149**	**10,722,487**	**10,001,277**	**(721,210)**	**-7.2%**	**8,097,127**

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

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**15,430,959**	**15,354,923**	**15,455,711**	**10,596,974**	**10,361,979**	**234,996**	**2.3%**	**15,423,789**
Executive and council	1,085	299	2,333	172	149	23	15.3%	2,333
Finance and administration	15,429,866	15,354,622	15,453,376	10,596,779	10,361,830	234,950	2.3%	15,421,453
Internal audit	8	3	3	23	(0)	23	-89277.6%	3
Community and public safety	**3,321,136**	**3,301,487**	**3,500,635**	**2,378,206**	**2,066,660**	**311,546**	**15.1%**	**3,450,283**
Community and social services	133,503	125,650	139,675	68,582	77,492	(8,911)	-11.5%	117,262
Sport and recreation	87,253	86,512	63,226	36,899	26,549	10,350	39.0%	83,440
Public safety	1,397,410	1,238,308	1,205,474	1,233,493	939,909	293,585	31.2%	1,205,474
Housing	1,305,811	1,374,066	1,638,645	798,021	764,400	33,621	4.4%	1,638,804
Health	397,158	476,952	453,615	241,211	258,310	(17,099)	-6.6%	405,304
Economic and environmental services	**1,846,204**	**2,297,417**	**2,436,084**	**1,125,542**	**1,143,208**	**(17,666)**	**-1.5%**	**2,004,013**
Planning and development	387,364	450,811	432,163	260,085	255,763	4,322	1.7%	432,163
Road transport	1,435,992	1,831,775	1,972,608	851,682	876,626	(24,944)	-2.8%	1,538,971
Environmental protection	22,848	14,831	31,313	13,776	10,819	2,957	27.3%	32,879
Trading services	**21,711,594**	**22,228,113**	**22,887,359**	**15,441,324**	**15,091,861**	**349,462**	**2.3%**	**22,804,787**
Energy sources	13,533,225	14,080,480	14,826,243	9,995,423	9,966,786	28,637	0.3%	14,826,893
Water management	4,537,454	4,468,354	4,499,568	3,073,024	2,909,074	163,950	5.6%	4,927,066
Waste water management	2,061,455	1,956,104	1,864,930	1,174,094	1,063,185	110,909	10.4%	1,354,210
Waste management	1,579,460	1,723,174	1,696,618	1,198,783	1,152,816	45,967	4.0%	1,696,618
Other	**295,000**	**291,603**	**296,577**	**194,910**	**196,761**	**(1,851)**	**-0.9%**	**296,577**
Total Revenue - Functional	**42,604,893**	**43,473,543**	**44,576,367**	**29,736,957**	**28,860,470**	**876,487**	**3.0%**	**43,979,449**
Expenditure - Functional								
Governance and administration	**7,713,381**	**8,923,446**	**9,305,102**	**5,141,994**	**5,524,178**	**(382,183)**	**-6.9%**	**8,986,740**
Executive and council	427,984	535,009	532,367	304,853	321,327	(16,474)	-5.1%	532,367
Finance and administration	7,242,531	8,342,352	8,724,748	4,805,383	5,173,460	(368,077)	-7.1%	8,406,385
Internal audit	42,866	46,085	47,987	31,758	29,390	2,368	8.1%	47,987
Community and public safety	**7,346,222**	**7,857,502**	**7,847,474**	**4,919,507**	**4,901,728**	**17,780**	**0.4%**	**8,011,870**
Community and social services	905,997	971,924	956,297	596,292	592,608	3,684	0.6%	955,153
Sport and recreation	1,191,371	1,187,125	1,143,570	771,081	706,443	64,638	9.1%	1,281,949
Public safety	2,903,921	2,910,539	2,901,006	1,937,051	1,905,384	31,667	1.7%	2,901,006
Housing	1,173,517	1,480,067	1,599,145	799,402	908,245	(108,843)	-12.0%	1,602,095
Health	1,171,416	1,307,848	1,247,455	815,681	789,047	26,634	3.4%	1,271,667
Economic and environmental services	**4,630,564**	**5,277,186**	**5,346,853**	**3,050,436**	**2,988,636**	**61,800**	**2.1%**	**5,114,449**
Planning and development	1,244,116	1,511,371	1,432,190	810,077	817,051	(6,974)	-0.9%	1,430,109
Road transport	3,238,984	3,607,973	3,725,794	2,141,117	2,065,505	75,611	3.7%	3,496,687
Environmental protection	147,465	157,842	188,868	99,243	106,079	(6,837)	-6.4%	187,654
Trading services	**16,131,637**	**19,596,547**	**19,301,415**	**11,601,794**	**11,702,840**	**(101,046)**	**-0.9%**	**19,140,917**
Energy sources	10,058,040	11,596,405	11,630,875	7,082,029	7,177,348	(95,319)	-1.3%	11,510,543
Water management	2,661,718	3,747,229	3,340,343	2,012,704	2,009,896	2,809	0.1%	3,489,480
Waste water management	1,546,091	2,049,818	2,124,196	1,222,892	1,235,177	(12,285)	-1.0%	1,934,893
Waste management	1,865,788	2,203,094	2,206,001	1,284,169	1,280,419	3,749	0.3%	2,206,001
Other	**342,302**	**444,564**	**450,366**	**264,847**	**282,763**	**(17,916)**	**-6.3%**	**449,941**
Total Expenditure - Functional	**36,164,106**	**42,099,245**	**42,251,210**	**24,978,579**	**25,400,144**	**(421,565)**	**-1.7%**	**41,703,916**
Surplus/ (Deficit) for the year	**6,440,786**	**1,374,299**	**2,325,157**	**4,758,378**	**3,460,326**	**1,298,053**	**37.5%**	**2,275,532**

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

Vote Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	986,510	521,519	560,447	(38,927)	-6.9%	901,708
Vote 2 - Corporate Services	69,717	71,523	66,230	41,527	33,431	8,096	24.2%	66,722
Vote 3 - Economic Opportunities & Asset Managemnt	282,741	181,445	222,865	138,606	139,582	(976)	-0.7%	219,879
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	14,620,468	9,855,051	9,812,444	42,607	0.4%	14,621,118
Vote 5 - Finance	15,957,830	16,174,512	16,236,223	11,360,732	11,074,117	286,616	2.6%	16,223,307
Vote 6 - Human Settlements	1,185,791	1,249,070	1,513,649	704,280	670,653	33,627	5.0%	1,513,805
Vote 7 - Office of the City Manager	164	6	6	42	2	39	1665.7%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,386,587	1,263,398	987,598	275,800	27.9%	1,386,588
Vote 9 - Spatial Planning & Environment	152,894	166,410	168,977	101,040	99,888	1,152	1.2%	168,977
Vote 10 - Transport	1,421,444	1,801,886	1,807,517	828,728	832,529	(3,801)	-0.5%	1,371,219
Vote 11 - Urban Management	224,125	301,769	283,268	171,028	166,431	4,596	2.8%	283,268
Vote 12 - Water & Waste	7,316,631	7,078,278	6,992,710	4,585,864	4,298,833	287,030	6.7%	6,909,478
Vote 13 - Cape Town International Convention Centre	292,264	285,600	290,450	188,518	192,059	(3,541)	-1.8%	290,450
Vote 14 - Cape Town Stadium	(813)	22,921	908	4,118	(7,543)	11,661	-154.6%	22,921
Total Revenue by Vote	**42,604,892**	**43,473,543**	**44,576,368**	**29,764,449**	**28,860,470**	**903,979**	**3.1%**	**43,979,446**
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,844,311	2,304,618	2,323,972	(19,354)	-0.8%	3,815,700
Vote 2 - Corporate Services	1,709,075	1,808,667	1,872,734	1,220,454	1,172,171	48,283	4.1%	1,872,734
Vote 3 - Economic Opportunities & Asset Managemnt	1,168,348	1,368,210	1,425,879	851,156	855,683	(4,527)	-0.5%	1,425,879
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	12,097,934	7,292,204	7,481,010	(188,806)	-2.5%	11,971,904
Vote 5 - Finance	3,363,625	2,933,071	3,321,105	1,887,825	1,940,818	(52,993)	-2.7%	3,236,151
Vote 6 - Human Settlements	1,164,939	1,468,810	1,600,804	800,147	911,535	(111,388)	-12.2%	1,603,141
Vote 7 - Office of the City Manager	176,978	237,561	239,104	138,751	155,974	(17,224)	-11.0%	239,104
Vote 8 - Safety & Security	3,347,986	3,598,555	3,596,416	2,268,454	2,216,748	51,707	2.3%	3,596,416
Vote 9 - Spatial Planning & Environment	575,368	711,474	697,345	424,159	436,148	(11,989)	-2.7%	697,345
Vote 10 - Transport	3,330,783	3,679,302	3,664,518	2,121,129	2,083,844	37,285	1.8%	3,418,037
Vote 11 - Urban Management	753,997	1,142,379	1,097,253	558,721	559,090	(369)	-0.1%	1,097,253
Vote 12 - Water & Waste	6,725,039	8,774,142	8,476,396	4,938,006	5,057,587	(119,582)	-2.4%	8,391,255
Vote 13 - Cape Town International Convention Centre	80,339	318,719	316,501	196,327	213,106	(16,779)	-7.9%	316,076
Vote 14 - Cape Town Stadium	(813)	72,254	908	4,118	(7,543)	11,661	-154.6%	22,921
Total Expenditure by Vote	**36,164,106**	**42,099,243**	**42,251,209**	**25,006,071**	**25,400,144**	**(394,073)**	**-1.6%**	**41,703,916**
Surplus/ (Deficit) for the year	**6,440,786**	**1,374,300**	**2,325,158**	**4,758,378**	**3,460,326**	**1,298,052**	**37.5%**	**2,275,530**

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

Description R thousands	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	9,529,022	9,916,685	9,950,180	6,733,595	6,650,783	82,812	1.2%	9,950,180
Service charges - electricity revenue	13,018,591	13,623,146	14,368,248	9,705,743	9,664,390	41,353	0.4%	14,368,393
Service charges - water revenue	3,118,799	3,212,017	2,969,773	1,979,579	1,973,798	5,782	0.3%	2,969,773
Service charges - sanitation revenue	1,600,851	1,568,599	1,482,072	1,011,515	988,061	23,454	2.4%	1,482,072
Service charges - refuse revenue	1,138,596	1,286,433	1,236,834	858,604	812,210	46,394	5.7%	1,236,855
Rental of facilities and equipment	545,869	459,882	474,501	287,957	291,500	(3,544)	-1.2%	478,145
Interest earned - external investments	1,142,094	919,395	924,223	865,367	720,450	144,917	20.1%	924,448
Interest earned - outstanding debtors	358,499	380,814	394,487	258,502	263,573	(5,071)	-1.9%	385,592
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	1,485,757	1,185,453	1,142,748	1,189,243	899,521	289,722	32.2%	1,147,149
Licences and permits	64,881	82,218	79,696	38,861	40,786	(1,925)	-4.7%	73,331
Agency services	230,144	217,672	219,336	163,207	141,687	21,519	15.2%	219,336
Transfers and subsidies	7,052,155	7,376,568	7,722,432	4,956,796	4,993,615	(36,819)	-0.7%	7,521,102
Other revenue	1,065,475	935,842	947,223	600,014	585,435	14,579	2.5%	957,403
Gains on disposal of PPE	123,435	43,732	47,505	29,263	31,025	(1,761)	-5.7%	38,312
Total Revenue (excluding capital transfers and contributions)	**40,474,168**	**41,208,458**	**41,959,259**	**28,678,245**	**28,056,833**	**621,411**	**2.2%**	**41,752,093**
Expenditure By Type								
Employee related costs	12,459,200	13,908,778	14,107,881	8,619,787	8,923,422	(303,635)	-3.4%	13,751,304
Remuneration of councillors	161,297	179,818	179,818	107,964	107,572	392	0.4%	180,799
Debt impairment	1,583,361	2,341,928	2,213,244	1,459,997	1,384,794	75,203	5.4%	2,213,544
Depreciation & asset impairment	2,889,931	3,065,250	3,097,076	1,984,281	2,015,631	(31,350)	-1.6%	3,082,301
Finance charges	838,055	790,756	800,816	510,372	514,738	(4,366)	-0.8%	801,399
Bulk purchases	8,632,303	10,092,601	10,069,094	6,106,741	6,079,981	26,761	0.4%	10,070,868
Other materials	1,341,525	1,653,641	1,516,986	900,379	888,760	11,619	1.3%	1,520,081
Contracted services	6,255,917	7,273,811	7,415,972	3,752,510	3,842,122	(89,611)	-2.3%	7,231,580
Transfers and subsidies	336,816	374,860	496,915	223,318	251,688	(28,370)	-11.3%	496,211
Other expenditure	1,640,908	2,417,044	2,352,516	1,302,560	1,390,685	(88,125)	-6.3%	2,349,709
Loss on disposal of PPE	24,792	756	891	10,669	750	9,919	1323.1%	6,121
Total Expenditure	**36,164,106**	**42,099,245**	**42,251,210**	**24,978,579**	**25,400,143**	**(421,564)**	**-1.7%**	**41,703,916**
Surplus/(Deficit)	**4,310,062**	**(890,787)**	**(291,951)**	**3,699,666**	**2,656,690**	**1,042,976**	**39.3%**	**48,177**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,556,221	1,028,988	772,800	256,188	33.2%	2,167,669
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	60,887	29,724	30,836	(1,111)	-3.6%	59,687
Transfers and subsidies - capital (in-kind - all)	2,860	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**6,440,786**	**1,374,299**	**2,325,157**	**4,758,378**	**3,460,326**			**2,275,532**
Taxation	5,861	–	–	–	–	–	-	–
Surplus/(Deficit) after taxation	**6,434,925**	**1,374,299**	**2,325,157**	**4,758,378**	**3,460,326**			**2,275,532**
Attributable to minorities	(5,216)	(9,472)	(5,118)	(2,233)	(496,171)			–
Surplus/(Deficit) attributable to municipality	**6,429,709**	**1,364,827**	**2,320,039**	**4,756,145**	**2,964,155**			**2,275,532**
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**6,429,709**	**1,364,827**	**2,320,039**	**4,756,145**	**2,964,155**			**2,275,532**

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

Vote Description	2018/19	Budget Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	374,140	91,117	117,203	(26,086)	-22.3%	374,014
Vote 2 - Corporate Services	252,050	149,863	187,210	54,200	83,121	(28,920)	-34.8%	186,050
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	478,520	169,692	95,647	74,046	77.4%	478,019
Vote 4 - Energy & Climate Change	749,456	834,094	871,137	405,355	418,263	(12,908)	-3.1%	858,226
Vote 5 - Finance	26,225	116,957	108,721	16,255	22,562	(6,307)	-28.0%	108,625
Vote 6 - Human Settlements	670,112	869,063	1,052,544	403,601	366,327	37,273	10.2%	1,041,769
Vote 7 - Office of the City Manager	2,500	973	1,710	608	816	(208)	-25.5%	1,680
Vote 8 - Safety & Security	206,866	535,237	552,515	184,947	126,493	58,455	46.2%	550,766
Vote 9 - Spatial Planning & Environment	57,070	92,847	86,810	20,285	37,903	(17,619)	-46.5%	86,571
Vote 10 - Transport	973,584	1,326,126	1,275,143	544,565	607,212	(62,647)	-10.3%	991,094
Vote 11 - Urban Management	22,429	122,981	106,991	13,831	30,057	(16,226)	-54.0%	106,951
Vote 12 - Water & Waste	1,789,054	3,596,511	2,784,309	1,268,238	692,513	575,725	83.1%	2,777,682
Vote 13 - Cape Town International Convention Centre	66,087	42,479	59,767	21,174	39,844	(18,671)	-46.9%	59,767
Vote 14 - Cape Town Stadium	–	–	–	–	–	–	-	–
Total Capital Expenditure	**5,382,377**	**8,430,911**	**7,939,516**	**3,193,869**	**2,637,962**	**555,907**	**21.1%**	**7,621,215**
Capital Expenditure - Functional Classification								
Governance and administration	**953,790**	**1,120,012**	**1,196,388**	**405,802**	**370,381**	**35,421**	**9.6%**	**1,189,543**
Executive and council	3,413	24,280	5,506	1,380	894	485	54.3%	5,480
Finance and administration	950,102	1,095,600	1,190,291	404,326	369,356	34,971	9.5%	1,183,471
Internal audit	275	131	591	96	131	(36)	-27.1%	591
Community and public safety	**988,852**	**1,547,286**	**1,725,225**	**582,754**	**524,461**	**58,293**	**11.1%**	**1,714,374**
Community and social services	83,095	105,089	114,641	42,277	34,331	7,946	23.1%	114,630
Sport and recreation	88,538	141,792	149,903	30,664	42,620	(11,956)	-28.1%	149,842
Public safety	87,618	349,905	331,299	91,137	49,398	41,739	84.5%	331,294
Housing	670,112	869,063	1,052,544	403,601	366,327	37,273	10.2%	1,041,769
Health	59,489	81,436	76,838	15,075	31,785	(16,709)	-52.6%	76,838
Economic and environmental services	**1,066,375**	**1,534,310**	**1,542,864**	**582,686**	**676,102**	**(93,417)**	**-13.8%**	**1,258,769**
Planning and development	51,066	151,588	152,624	30,015	53,717	(23,702)	-44.1%	152,378
Road transport	988,308	1,345,610	1,348,538	549,863	608,042	(58,180)	-9.6%	1,064,689
Environmental protection	27,000	37,112	41,702	2,808	14,343	(11,535)	-80.4%	41,702
Trading services	**2,292,473**	**4,176,629**	**3,411,412**	**1,601,298**	**1,024,998**	**576,301**	**56.2%**	**3,394,904**
Energy sources	736,092	805,190	838,105	389,504	396,634	(7,130)	-1.8%	826,694
Water management	921,660	1,517,922	1,177,315	627,542	245,117	382,426	156.0%	1,177,315
Waste water management	533,320	1,381,056	1,105,769	490,214	257,271	232,943	90.5%	1,100,673
Waste management	101,400	472,461	290,222	94,037	125,975	(31,938)	-25.4%	290,222
Other	**80,887**	**52,674**	**63,628**	**21,329**	**42,020**	**(20,691)**	**-49.2%**	**63,626**
Total Capital Expenditure - Functional Classification	**5,382,377**	**8,430,911**	**7,939,516**	**3,193,869**	**2,637,962**	**555,907**	**21.1%**	**7,621,215**
Funded by:								
National Government	2,047,136	2,189,348	2,518,433	1,021,301	767,181	254,120	33.1%	2,217,188
Provincial Government	22,430	22,038	37,788	5,687	5,657	29	0.5%	36,502
District Municipality	–	–	–	–	–	–	-	–
Other transfers and grants	49,804	53,700	60,887	29,714	30,836	(1,122)	-3.6%	60,887
Transfers recognised - capital	**2,119,370**	**2,265,085**	**2,617,108**	**1,056,702**	**803,674**	**253,028**	**31.5%**	**2,314,578**
Borrowing	388,077	1,091,580	1,091,580	475,020	278,350	196,670	70.7%	1,091,580
Internally generated funds	2,874,929	5,074,246	4,230,828	1,662,147	1,555,938	106,209	6.8%	4,215,058
Total Capital Funding	**5,382,377**	**8,430,911**	**7,939,516**	**3,193,869**	**2,637,962**	**555,907**	**21.1%**	**7,621,215**

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description R thousands	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	314,505	156,520	146,914	261,990	146,914
Call investment deposits	10,819,354	6,362,856	10,143,917	10,825,270	10,143,917
Consumer debtors	6,216,695	9,710,204	6,610,409	5,030,700	6,610,409
Other debtors	862,335	1,842,280	1,173,201	1,328,769	1,173,201
Current portion of long-term receivables	10,962	15,755	8,905	10,431	8,905
Inventory	438,058	572,544	481,345	426,734	481,345
Total current assets	**18,661,909**	**18,660,159**	**18,564,691**	**17,883,894**	**18,564,691**
Non current assets					
Long-term receivables	390,741	23,333	192,301	383,097	192,301
Investments	5,342,557	4,504,471	4,428,822	7,623,824	4,428,822
Investment property	582,962	581,285	581,247	582,962	581,247
Investments in Associate	–	–	–	–	–
Property, plant and equipment	46,284,709	52,439,627	50,911,355	47,494,535	50,911,355
Biological	–	–	–	–	–
Intangible	693,178	424,856	537,066	697,380	537,066
Other non-current assets	134,450	138,455	126,719	131,624	126,719
Total non current assets	**53,428,597**	**58,112,027**	**56,777,510**	**56,913,422**	**56,777,510**
TOTAL ASSETS	**72,090,506**	**76,772,186**	**75,342,201**	**74,797,316**	**75,342,201**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	452,347	494,658	484,907	468,519	484,907
Trade and other payables	7,182,715	10,840,416	7,564,540	3,896,913	7,564,540
Provisions	1,153,551	1,148,426	1,146,880	1,137,918	1,146,880
Total current liabilities	**9,216,211**	**12,973,358**	**9,686,185**	**5,930,947**	**9,686,185**
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	7,246,241	7,838,577
Provisions	6,877,423	7,072,595	7,084,449	6,877,423	7,084,449
Total non current liabilities	**13,148,360**	**14,911,172**	**14,923,026**	**14,123,665**	**14,923,026**
TOTAL LIABILITIES	**22,364,570**	**27,884,530**	**24,609,211**	**20,054,611**	**24,609,211**
NET ASSETS	**49,725,936**	**48,887,656**	**50,732,991**	**54,742,705**	**50,732,991**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	43,649,589	41,845,420	44,675,362	48,676,480	44,675,362
Reserves	6,076,347	7,042,235	6,057,629	6,066,225	6,057,629
TOTAL COMMUNITY WEALTH/EQUITY	**49,725,936**	**48,887,656**	**50,732,991**	**54,742,705**	**50,732,991**

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,769,268	6,560,858	6,451,517	109,341	1.7%	9,769,268
Service charges	20,154,718	18,787,179	19,259,186	13,425,950	12,907,933	518,018	4.0%	19,259,186
Other revenue	2,843,467	2,046,212	2,039,288	1,116,889	1,335,198	(218,309)	-16.4%	1,743,792
Government - operating	4,524,033	7,376,568	7,722,432	5,620,608	5,155,452	465,157	9.0%	7,722,432
Government - capital	2,079,448	2,211,385	2,556,221	1,260,584	1,171,964	88,620	7.6%	2,617,108
Interest	1,442,605	919,395	924,223	689,346	679,750	9,596	1.4%	912,473
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(30,405,162)	(35,865,543)	(35,698,942)	(23,585,575)	(23,669,754)	(84,179)	0.4%	(35,294,485)
Finance charges	(692,316)	(717,075)	(717,075)	(381,263)	(381,260)	3	0.0%	(717,075)
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**9,266,349**	**4,472,317**	**5,854,601**	**4,707,396**	**3,650,798**	**(1,056,598)**	**-28.9%**	**6,012,700**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	108,392	–	–	–	-	47,505
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	-	–
Decrease (increase) other non-current receivables	7,513	1,228	4,419	–	–	–	-	4,419
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	–	–	–	-	(267,859)
Payments								
Capital assets	(5,454,335)	(7,592,068)	(7,061,541)	(3,488,414)	(3,153,026)	335,388	-10.6%	(7,101,774)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(6,232,015)**	**(7,761,267)**	**(7,216,590)**	**(3,488,414)**	**(3,153,026)**	**335,388**	**-10.6%**	**(7,317,710)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	1,091,579	1,091,579	–		1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,096	–	–	–	-	41,096
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(242,414)	(242,414)	–	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(143,179)**	**748,685**	**747,798**	**849,165**	**849,165**	**–**	**-**	**747,798**
NET INCREASE/ (DECREASE) IN CASH HELD	**2,891,154**	**(2,540,265)**	**(614,190)**	**2,068,148**	**1,346,937**			**(557,212)**
Cash/cash equivalents at beginning:	5,486,618	7,627,840	8,654,339	8,654,339	8,654,339			8,654,339
Cash/cash equivalents at month/year end:	8,377,772	5,087,575	8,040,149	10,722,487	10,001,277			8,097,127

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

Executive Summary

The company hosted 362 events and reflects a YTD loss of R7.8 million.

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Investment revenue	14,482	6,900	11,750	9,922	8,607	1,315	15.3%	11,750
Transfers recognised - operational	–	–	–	–	–	–	-	–
Other own revenue	277,782	278,700	278,700	178,596	183,451	(4,856)	-2.6%	278,700
Total Revenue (excluding capital transfers and contributions)	**292,264**	**285,600**	**290,450**	**188,518**	**192,059**	**(3,541)**	**-1.8%**	**290,450**
Employee costs	64,254	89,652	79,845	49,076	52,073	(2,997)	-5.8%	79,845
Remuneration of Board Members	415	581	581	325	258	67	26.1%	581
Depreciation and asset impairment	54,123	50,164	56,293	39,432	38,173	1,260	3.3%	56,293
Finance charges	–	–	–	–	–	–	-	–
Materials and bulk purchases	35,762	40,524	41,607	24,381	27,960	(3,578)	-12.8%	41,607
Transfers and grants	2,124	–	–	531	–	531	-	–
Other expenditure	117,709	137,798	137,750	85,616	90,914	(5,298)	-5.8%	137,750
Total Expenditure	**274,386**	**318,719**	**316,076**	**199,362**	**209,377**	**(10,015)**	**-4.8%**	**316,076**
Surplus/(Deficit)	**17,878**	**(33,118)**	**(25,626)**	**(10,844)**	**(17,318)**	**6,474**	**-37.4%**	**(25,626)**
Transfers recognised - capital	–	–	–	–	–	–	-	–
Contributions & Contributed assets	–	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**17,878**	**(33,118)**	**(25,626)**	**(10,844)**	**(17,318)**	**6,474**	**-37.4%**	**(25,626)**
Taxation	5,394	–	(7,731)	(3,035)	–	(3,035)	-100.0%	(7,731)
Surplus/ (Deficit) for the year	**12,484**	**(33,118)**	**(17,894)**	**(7,809)**	**(17,318)**	**9,509**	**-54.9%**	**(17,894)**
Capital expenditure & funds sources								
Capital expenditure	**66,087**	**42,479**	**59,767**	**21,174**	**39,844**	**(18,671)**	**-46.9%**	**59,767**
Transfers recognised - capital	–	–	–	–	–	–	-	–
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	66,087	42,479	59,767	21,174	39,844	(18,671)	-46.9%	59,767
Total sources of capital funds	**66,087**	**42,479**	**59,767**	**21,174**	**39,844**	**(18,671)**	**-46.9%**	**59,767**
Financial position								
Total current assets	252,295	181,214	213,935	243,142				213,935
Total non current assets	880,699	712,645	884,947	859,599				884,947
Total current liabilities	97,972	106,255	82,090	74,789				82,090
Total non current liabilities	335	–	–	335				–
Community wealth/Equity	**1,034,686**	**787,605**	1,016,792	**1,027,617**				**1,016,792**
Cash flows								
Net cash from (used) operating	20,004	(23,312)	70,364	(13,659)	22,093	(35,752)	-161.8%	70,364
Net cash from (used) investing	(61,517)	(42,479)	(59,767)	18,259	(15,789)	34,047	-215.6%	(59,767)
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**182,243**	**163,428**	**192,840**	**186,843**	**235,523**	**(48,680)**	**-27.0%**	**192,840**

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

Description	2018/19	Current Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	–	–	–	–	–	–	-	–
Service charges - electricity revenue	–	–	–	–	–	–	-	–
Service charges - water revenue	–	–	–	–	–	–	-	–
Service charges - sanitation revenue	–	–	–	–	–	–	-	–
Service charges - refuse revenue	–	–	–	–	–	–	-	–
Rental of facilities and equipment	128,088	131,820	131,820	82,020	82,790	(769)	-0.9%	131,820
Interest earned - external investments	14,482	6,900	11,750	9,922	8,607	1,315	15.3%	11,750
Interest earned - outstanding debtors	–	–	–	–	–	–	-	–
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	–	–	–	–	–	–	-	–
Licences and permits	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Transfers and subsidies	–	–	–	–	–	–	-	–
Other revenue	149,694	146,880	146,880	96,575	100,662	(4,086)	-4.1%	146,880
Gains on disposal of PPE	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**292,264**	**285,600**	**290,450**	**188,518**	**192,059**	**(3,541)**	**-1.8%**	**290,450**
Expenditure By Type								
Employee related costs	64,254	89,652	79,845	49,076	52,073	(2,997)	-5.8%	79,845
Remuneration of Directors	415	581	581	325	258	67	26.1%	581
Debt impairment	414	300	300	(425)	(425)	–	-	300
Depreciation & asset impairment	54,123	50,164	56,293	39,432	38,173	1,260	3.3%	56,293
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases	–	–	–	–	–	–	-	–
Other materials	35,762	40,524	41,607	24,381	27,960	(3,578)	-12.8%	41,607
Contracted services	59,538	66,227	59,428	39,991	40,832	(841)	-2.1%	59,428
Transfers and subsidies	2,124	–	–	531	–	531	-	–
Other expenditure	57,064	71,272	78,021	46,035	50,398	(4,363)	-8.7%	78,021
Loss on disposal of PPE	692	–	–	15	108	(94)	-86.4%	–
Total Expenditure	**274,386**	**318,719**	**316,076**	**199,362**	**209,377**	**(10,015)**	**-4.8%**	**316,076**
Surplus/(Deficit)	**17,878**	**(33,118)**	**(25,626)**	**(10,844)**	**(17,318)**	**6,474**	**-37.4%**	**(25,626)**
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	17,878	(33,118)	(25,626)	(10,844)	(17,318)	6,474	-37.4%	(25,626)
Taxation	5,394	–	(7,731)	(3,035)	–	(3,035)	-100.0%	(7,731)
Surplus/(Deficit) for the year	**12,484**	**(33,118)**	**(17,894)**	**(7,809)**	**(17,318)**	**9,509**		**(17,894)**

Table F3 Monthly Budget Statement – Capital expenditure

Description R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class								
Other assets	**43,391**	**22,450**	**37,070**	**15,648**	**24,713**	**(9,066)**	**-36.7%**	**37,070**
Operational Buildings	43,391	22,450	37,070	15,648	24,713	(9,066)	-36.7%	37,070
Municipal Offices	43,391	22,450	37,070	15,648	24,713	(9,066)	-36.7%	37,070
Computer Equipment	**15,559**	**17,051**	**17,919**	**2,841**	**11,946**	**(9,104)**	**-76.2%**	**17,919**
Computer Equipment	15,559	17,051	17,919	2,841	11,946	(9,104)	-76.2%	17,919
Furniture and Office Equipment	**5,797**	**1,630**	**3,430**	**2,192**	**2,287**	**(95)**	**-4.1%**	**3,430**
Furniture and Office Equipment	5,797	1,630	3,430	2,192	2,287	(95)	-4.1%	3,430
Machinery and Equipment	**1,340**	**1,348**	**1,348**	**493**	**899**	**(406)**	**-45.2%**	**1,348**
Machinery and Equipment	1,340	1,348	1,348	493	899	(406)	-45.2%	1,348
Total Capital Expenditure	**66,087**	**42,479**	**59,767**	**21,174**	**39,844**	**(18,671)**	**-46.9%**	**59,767**
Funded by:								
National Government	–	–	–	–	–	–	-	–
Provincial Government	–	–	–	–	–	–	-	–
Parent Municipality	–	–	–	–	–	–	-	–
District Municipality	–	–	–	–	–	–	-	–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	66,087	42,479	59,767	21,174	39,844	(18,671)	-46.9%	59,767
Total Capital Funding	**66,087**	**42,479**	**59,767**	**21,174**	**39,844**	**(18,671)**	**-46.9%**	**59,767**

Table F4 Monthly Budget Statement – Financial Position

Vote Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	12,023	–	–	11,540	–
Call investment deposits	170,221	163,428	174,025	176,136	174,025
Consumer debtors	–	–	–	–	–
Other debtors	65,862	16,032	36,032	51,601	36,032
Current portion of long-term receivables	2,124	–	2,124	1,593	2,124
Inventory	2,065	1,755	1,755	2,271	1,755
Total current assets	**252,295**	**181,214**	**213,935**	**243,142**	**213,935**
Non current assets					
Long-term receivables	175,051	–	172,927	175,051	172,927
Investments	–	0	0	–	0
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	581,477	583,081	595,581	563,204	595,581
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	124,170	129,564	116,439	121,344	116,439
Total non current assets	**880,699**	**712,645**	**884,947**	**859,599**	**884,947**
TOTAL ASSETS	**1,132,993**	**893,859**	**1,098,882**	**1,102,741**	**1,098,882**
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	41,386	32,849	32,849	33,309	32,849
Trade and other payables	51,009	68,596	44,096	38,479	44,096
Provisions	5,577	4,810	5,145	3,001	5,145
Total current liabilities	**97,972**	**106,255**	**82,090**	**74,789**	**82,090**
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	335	–	–	335	–
Total non current liabilities	**335**	**–**	**–**	**335**	**–**
TOTAL LIABILITIES	**98,307**	**106,255**	**82,090**	**75,124**	**82,090**
NET ASSETS	**1,034,686**	**787,605**	**1,016,792**	**1,027,617**	**1,016,792**
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	(242,741)	(489,823)	(260,636)	(249,811)	(260,636)
Reserves	1,277,428	1,277,428	1,277,428	1,277,428	1,277,428
TOTAL COMMUNITY WEALTH/EQUITY	**1,034,686**	**787,605**	**1,016,792**	**1,027,617**	**1,016,792**

Table F5 Monthly Budget Statement – Cash Flow

Description R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Other revenue	247,577	277,139	272,574	177,895	178,276	(380)	-0.2%	272,574
Government - operating	–	–	–	–	–	–	-	–
Government - capital	–	–	–	–	–	–	-	–
Interest	14,846	6,900	11,750	9,922	8,276	1,646	19.9%	11,750
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(242,419)	(307,351)	(213,961)	(201,477)	(164,459)	(37,018)	22.5%	(213,961)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**20,004**	**(23,312)**	**70,364**	**(13,659)**	**22,093**	**(35,752)**	**-161.8%**	**70,364**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	-	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	-	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	-	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	-	–
Payments	–	–	–	–	–	–	-	–
Capital assets	(61,517)	(42,479)	(59,767)	18,259	(15,789)	34,047	-215.6%	(59,767)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(61,517)**	**(42,479)**	**(59,767)**	**18,259**	**(15,789)**	**34,047**	**-215.6%**	**(59,767)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	–	–	–	–	–	–	-	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	-	–
Payments	–	–	–	–	–	–	-	–
Repayment of borrowing	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**(41,513)**	**(65,791)**	**10,597**	**4,599**	**6,304**	**(1,705)**	**-27.0%**	**10,597**
Cash/cash equivalents at the year begin:	223,757	229,219	182,243	182,243	229,219	(46,976)	-20.5%	182,243
Cash/cash equivalents at the year end:	182,243	163,428	192,840	186,843	235,523	(48,680)	-27.0%	192,840

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	1,315	The variance is due to favourable cash balances as a result of the decrease of Other Receivables as well as the investment of surplus funds and favourable interest rates.	No remedial action required. Budget will be achieved at 30 June 2020.
Other revenue	(4,086)	The variance is due to a decrease in the other revenue earned from events held during this period, most notably the lower Food & Beverages revenue earned from events.	No remedial action required. Budget will be achieved at 30 June 2020.
Rental of facilities and equipment	(769)	The variance in rental income is as a result of the large once-off events held earlier in the financial year versus the timing of events scheduled for the latter part of the financial year.	No remedial action required. Budget will be achieved at 30 June 2020.
Expenditure items			
Employee related costs	(2,997)	The positive variance relates to vacancies and savings achieved as at 29 February 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
Other materials	(3,578)	The variance is due to the timing of costs related to events and functions.	No remedial action required. Budget will be achieved at 30 June 2020.
Contracted services	(841)	The variance is due to timing of expenses and should equalise by year-end.	No remedial action required. Budget will be achieved at 30 June 2020.
Other expenditure	(4,363)	The variance is due to the timing difference of costs.	No remedial action required. Budget will be achieved at 30 June 2020.
Capital Expenditure items			
Computer Equipment	9,104	The variance is due to timing of capital spend as at 29 February 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
Furniture and Office Equipment	95	The variance is due to timing of capital spend as at 29 February 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
Machinery and Equipment	406	The variance is due to timing of capital spend as at 29 February 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
Municipal Offices	9,066	The variance is due to timing of capital spend as at 29 February 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
Cash flow items			
Interest	1,646	The variance is due to timing differences.	No remedial action required. Budget will be achieved at 30 June 2020.
Other revenue	(380)	The variance is due to timing differences.	No remedial action required. Budget will be achieved at 30 June 2020.
Suppliers and employees	(37,018)	The variance is due to creditors outstanding at the end of 2019 financial year end settled in the current year.	No remedial action required. Budget will be achieved at 30 June 2020.
Capital assets	34,047	The variance is due to timing differences.	

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	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	19.7%	15.7%	17.8%	19.8%	17.8%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	13.5%	8.1%	7.3%	8.1%
Liquidity						
Current Ratio	Current assets/current liabilities	257.5%	170.5%	260.6%	325.1%	260.6%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	257.5%	170.5%	260.6%	325.1%	260.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	186.0%	153.8%	212.0%	250.9%	212.0%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	83.2%	5.6%	72.7%	121.1%	72.7%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	22.0%	31.4%	27.5%	26.0%	27.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	18.5%	17.6%	19.4%	20.9%	19.4%

Table SF3 Entity Aged debtors

Detail	Current 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	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	5,309	164	177	–	–	16,588	–	6,405	28,642	–	6,405
Total By Income Source	**5,309**	**164**	**177**	**–**	**–**	**16,588**	**–**	**6,405**	**28,642**	**–**	**6,405**
Debtors Age Analysis By Customer Group											
Organs of State	–	–	–	–	–	–	–	–	–	–	
Commercial	–	–	–	–	–	–	–	–	–	–	
Households	–	–	–	–	–	–	–	–	–	–	
Other	5,309	164	177	–	–	16,588	–	6,405	28,642	–	
Total By Customer Group	**5,309**	**164**	**177**	**–**	**–**	**16,588**	**–**	**6,405**	**28,642**	**–**	

Table SF4 Entity Aged creditors

Detail	Current 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
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	7,550	–	–	–	–	–	–	–	7,550
Total By Customer Type	**7,550**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**7,550**

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Current Year 2019/20							
	Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value		
R thousands	Months					Begin	Change	End
CTICC								
Cash	-	-	-	-	-	231	45	275
Nedbank - Call Deposit - 03/7881544007/000105	-	-	-	-	6.05	-	-	-
ABSA Bank - Current - 4072900553	-	-	-	10	-	617	(445)	173
ABSA Bank - Exh Serv - Current - 4072900731	-	-	-		-	235	(171)	64
ABSA Bank - Treasury Account - 40-7373-1246	-	-	-	()	-	1	()	1
ABSA Bank - Convenco Account - 40-7373-3701	-	-	-	-	-	2	()	2
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	-	-	-	219	7.337	37,497	126	37,622
Investec Bank - (462097) 1008645	-	-	-	164	7.43	25,011	5,157	30,168
Nedgroup Money Market - (800167964) - 8319631	-	-	-	128	7.36	22,079	138	22,217
ABSA Bank - CTICC Money Market - 9316676360	-	-	-	59	7.15	10,458	(4,882)	5,577
Nedgroup Corp Money Market - (800167964) 8292731	-	-	-	159	7.33	24,356	5,152	29,509
ABSA Bank - CTICC East - Current - 4072900228	-	-	-	-	-	2	(1)	1
ABSA Bank - CTICC East - Call Deposit 4083941322	-	-	-	-	6.00	-	()	-
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	-	-	-	244	6.05	50,783	261	51,044
Nedbank - CTICC Main Current - 1151569623	-	-	-	13	-	1,110	8,851	9,960
Nedbank - CTICC Merchant Services - 11515696658	-	-	-	-	-	92	116	208
Nedbank - CTICC Payroll - 1151569666	-	-	-	-	-	61	(5)	56
Nedbank - CTICC East - 1151569674	-	-	-	-	-	69	8	77
Nedbank - CTICC E-Commerce - 1151569682	-	-	-	-	-		80	80
Nedbank - CTICC Daily Call Deposit Account - 037232511442	-	-	-	33	-	2,110	(1,467)	643
Other	-	-	-	440	-	-	-	-
Total investments				**1,469**		**174,715**	**12,962**	**187,677**

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	415	581	581	325	258	67	26.1%	581
Sub Total - Board Members of Entities	**415**	**581**	**581**	**325**	**258**	**67**	**26.1%**	**581**
% increase		**40.1%**	**40.1%**					**40.1%**
Senior Managers of Entities								
Basic Salaries	8,884	9,595	9,595	6,397	6,397	–	-	9,595
Sub Total - Senior Managers of Entities	**8,884**	**9,595**	**9,595**	**6,397**	**6,397**	**–**	**-**	**9,595**
% increase		**8.0%**	**8.0%**					**8.0%**
Other Staff of Entities								
Basic Salaries	55,370	80,057	70,250	42,679	45,676	(2,997)	-6.6%	70,250
Sub Total - Other Staff of Entities	**55,370**	**80,057**	**70,250**	**42,679**	**45,676**	**(2,997)**	**-6.6%**	**70,250**
% increase		**44.6%**	**26.9%**					**26.9%**
Total Municipal Entities remuneration	**64,669**	**90,233**	**80,426**	**49,401**	**52,331**	**(2,930)**	**-5.6%**	**80,426**
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	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source															
Rental of facilities and equipment	8,922	10,667	15,340	13,313	12,164	1,636	6,446	13,532	19,144	13,192	9,985	7,478	131,820	140,101	148,907
Interest earned - external investments	1,139	1,040	1,052	1,092	1,348	1,014	1,770	1,469	979	979	979	(1,110)	11,750	7,314	7,753
Other revenue	11,944	8,894	17,881	19,951	17,960	2,162	3,891	13,893	16,059	11,473	11,458	11,314	146,880	156,050	165,800
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	**22,004**	**20,601**	**34,273**	**34,356**	**31,472**	**4,811**	**12,107**	**28,893**	**36,183**	**25,645**	**22,422**	**17,683**	**290,450**	**303,465**	**322,460**
Employee related costs															
Employee related costs	6,070	5,713	6,769	6,242	6,450	5,730	5,377	6,725	7,683	7,683	7,683	7,720	79,845	95,801	101,549
Remuneration of Board Members	–	–	113	–	–	204	–	8	145	–	–	110	581	616	653
Debt impairment	–	–	–	(425)	–	–	–	–	25	25	25	650	300	300	300
Depreciation & asset impairment	4,132	4,132	4,132	7,266	4,920	4,950	4,950	4,950	4,180	4,180	4,180	4,320	56,293	43,787	41,186
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	2,934	2,949	3,141	4,637	4,063	1,170	1,613	3,875	3,903	3,123	3,178	7,023	41,607	43,045	45,725
Contracted services	4,620	6,191	5,050	5,747	5,277	4,359	4,101	4,646	5,854	5,671	5,584	2,328	59,428	72,336	76,573
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	5,721	5,827	4,736	7,298	5,637	6,249	4,873	5,695	6,079	5,977	5,865	14,065	78,021	75,927	80,884
Loss on disposal of PPE	–	–	–	108	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	**23,477**	**24,811**	**23,941**	**30,872**	**26,348**	**22,661**	**20,915**	**25,899**	**27,870**	**26,659**	**26,515**	**36,216**	**316,076**	**331,812**	**346,870**

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	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure															
Capital assets	227	507	490	5,589	575	4,689	6,690	6,690	7,483	7,483	7,483	11,862	59,767	75,483	74,894
Total capital expenditure	**227**	**507**	**490**	**5,589**	**575**	**4,689**	**6,690**	**6,690**	**7,483**	**7,483**	**7,483**	**11,862**	**59,767**	**75,483**	**74,894**
Cash flow															
Other Revenue	15,290	18,350	23,759	25,730	24,423	16,348	20,140	33,514	23,575	23,575	23,575	24,296	272,574	303,465	322,460
Grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest	1,139	1,040	1,052	1,092	1,348	1,014	1,770	1,469	869	869	869	(778)	11,750	7,314	7,753
Suppliers, employees and other	(35,328)	(20,549)	(20,061)	(29,219)	(22,176)	(6,627)	(44,855)	(22,321)	(12,376)	(12,376)	(12,376)	24,301	(213,961)	(240,213)	(282,513)
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(18,899)**	**(1,160)**	**4,750**	**(2,397)**	**3,595**	**10,735**	**(22,945)**	**12,662**	**12,068**	**12,068**	**12,068**	**47,820**	**70,364**	**70,566**	**47,700**
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital assets	7,514	3,614	3,642	1,689	736	(1,779)	2,543	300	(10,994)	(10,994)	(10,994)	(45,042)	(59,767)	(75,483)	(74,894)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**7,514**	**3,614**	**3,642**	**1,689**	**736**	**(1,779)**	**2,543**	**300**	**(10,994)**	**(10,994)**	**(10,994)**	**(45,042)**	**(59,767)**	**(75,483)**	**(74,894)**
Borrowing long term/refinancing/short term	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**(11,384)**	**2,454**	**8,392**	**(708)**	**4,331**	**8,956**	**(20,403)**	**12,962**	**1,073**	**1,073**	**1,073**	**2,778**	**10,597**	**(4,917)**	**(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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	**42,870**	**9,700**	**24,320**	**15,648**	**16,213**	**(566)**	**-3.5%**	**24,320**
Operational Buildings	42,870	9,700	24,320	15,648	16,213	(566)	-3.5%	24,320
Municipal Offices	*42,870*	*9,700*	*24,320*	*15,648*	*16,213*	*(566)*	*-3.5%*	*24,320*
Computer Equipment	**14,028**	**4,600**	**5,468**	**2,841**	**3,645**	**(804)**	**-22.1%**	**5,468**
Computer Equipment	14,028	4,600	5,468	2,841	3,645	(804)	-22.1%	5,468
Furniture and Office Equipment	**5,797**	**455**	**2,255**	**2,192**	**1,503**	**689**	**45.8%**	**2,255**
Furniture and Office Equipment	5,797	455	2,255	2,192	1,503	689	45.8%	2,255
Machinery and Equipment	**1,340**	**481**	**481**	**493**	**321**	**172**	**53.7%**	**481**
Machinery and Equipment	1,340	481	481	493	321	172	53.7%	481
Total Capital Expenditure on new assets	**64,035**	**15,236**	**32,523**	**21,174**	**21,682**	**(509)**	**-2.3%**	**32,523**

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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	**521**	**12,750**	**12,750**	**–**	**8,500**	**(8,500)**	**-100.0%**	**12,750**
Operational Buildings	521	12,750	12,750	–	8,500	(8,500)	-100.0%	12,750
Municipal Offices	*521*	*12,750*	*12,750*	–	*8,500*	*(8,500)*	-100.0%	*12,750*
Computer Equipment	**1,531**	**12,451**	**12,451**	**–**	**8,301**	**(8,301)**	**-100.0%**	**12,451**
Computer Equipment	1,531	12,451	12,451	–	8,301	(8,301)	-100.0%	12,451
Furniture and Office Equipment	**–**	**1,175**	**1,175**	**–**	**783**	**(783)**	**-100.0%**	**1,175**
Furniture and Office Equipment	–	1,175	1,175	–	783	(783)	-100.0%	1,175
Machinery and Equipment	**–**	**867**	**867**	**–**	**578**	**(578)**	**-100.0%**	**867**
Machinery and Equipment	–	867	867	–	578	(578)	-100.0%	867
Total Capital Expenditure on renewal of existing assets	**2,052**	**27,243**	**27,243**	**–**	**18,162**	**(18,162)**	**-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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	**14,681**	**17,003**	**18,095**	**11,170**	**11,335**	**(165)**	**-1.5%**	**18,095**
Operational Buildings	14,681	17,003	18,095	11,170	11,335	(165)	-1.5%	18,095
Municipal Offices	*14,681*	*17,003*	*18,095*	*11,170*	*11,335*	*(165)*	*-1.5%*	*18,095*
Total Repairs and Maintenance Expenditure	**14,681**	**17,003**	**18,095**	**11,170**	**11,335**	**(165)**	**-1.5%**	**18,095**

Table SF8d Entity depreciation by asset class

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Other assets	**54,123**	**50,164**	**56,293**	**39,432**	**38,173**	**1,260**	**3.3%**	**56,293**
Operational Buildings	54,123	50,164	56,293	39,432	38,173	1,260	**3.3%**	56,293
Municipal Offices	*54,123*	*50,164*	*56,293*	*39,432*	*38,173*	*1,260*	3.3%	*56,293*
Total Depreciation	**54,123**	**50,164**	**56,293**	**39,432**	**38,173**	**1,260**	**3.3%**	**56,293**

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

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Investment revenue	–	–	–	0	–	0	-	–
Transfers recognised - operational	55,120	71,346	71,346	28,340	41,774	(13,434)	-32.2%	71,346
Other own revenue	24,558	22,921	22,921	15,384	12,922	2,462	19.1%	22,921
Total Revenue (excluding capital transfers and contributions)	**79,678**	**94,267**	**94,267**	**43,724**	**54,696**	**(10,972)**	**-20.1%**	**94,267**
Employee costs	–	–	–	–	–	–	-	–
Remuneration of Board Members	320	739	400	130	174	(43)	-24.8%	400
Depreciation and asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Materials and bulk purchases	445	1,354	645	497	404	92	22.9%	645
Transfers and grants	–	–	–	–	–	–	-	–
Other expenditure	78,912	92,174	93,222	43,097	54,118	(11,021)	-20.4%	93,222
Total Expenditure	**79,678**	**94,267**	**94,267**	**43,724**	**54,696**	**(10,972)**	**-20.1%**	**94,267**
Surplus/(Deficit)	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-0.8%**	**–**
Transfers recognised - capital	–	–	–	–	–	–	-	–
Contributions & Contributed assets	–	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-0.8%**	**–**
Taxation	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-0.8%**	**–**
Financial position								
Total current assets	3,948	9,616	4,195	45				4,195
Total non current assets	–	–	–	–				–
Total current liabilities	3,948	9,616	4,195	45				4,195
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	–	–	–	–				–
Cash flows								
Net cash from (used) operating	11	3,771	3,771	(0)	1,414	(1,414)	-100.0%	3,771
Net cash from (used) investing	–	–	–	–	–	–	-	–
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**11**	**9,617**	**9,617**	**11**	**7,260**	**(7,249)**	**99.9%**	**9,617**

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

Description R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	–	–	–	–	–	–	-	–
Service charges - electricity revenue	–	–	–	–	–	–	-	–
Service charges - water revenue	–	–	–	–	–	–	-	–
Service charges - sanitation revenue	–	–	–	–	–	–	-	–
Service charges - refuse revenue	–	–	–	–	–	–	-	–
Rental of facilities and equipment	22,126	16,071	22,721	15,348	12,808	2,539	19.8%	22,721
Interest earned - external investments	–	–	–	0	–	0	-	–
Interest earned - outstanding debtors	–	–	–	–	–	–	-	–
Dividends received	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	–	–	–	–	–	–	-	–
Licences and permits	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Transfers and subsidies	55,120	71,346	71,346	28,340	41,774	(13,434)	-32.2%	71,346
Other revenue	2,432	6,850	200	37	114	(77)	-67.7%	200
Gains on disposal of PPE	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**79,678**	**94,267**	**94,267**	**43,724**	**54,696**	**(10,972)**	**-20.1%**	**94,267**
Expenditure By Type								
Employee related costs	–	–	–	–	–	–	-	–
Remuneration of Directors	320	739	400	130	174	(43)	-24.8%	400
Debt impairment	–	–	–	–	–	–	-	–
Depreciation & asset impairment	–	–	–	–	–	–	-	–
Finance charges	–	–	–	–	–	–	-	–
Bulk purchases	–	–	–	–	–	–	-	–
Other materials	445	1,354	645	497	404	92	22.9%	645
Contracted services	58,828	73,100	72,435	33,508	42,154	(8,646)	-20.5%	72,435
Transfers and subsidies	–	–	–	–	–	–	-	–
Other expenditure	20,084	19,074	20,787	9,589	11,965	(2,375)	-19.9%	20,787
Loss on disposal of PPE	–	–	–	–	–	–	-	–
Total Expenditure	**79,678**	**94,267**	**94,267**	**43,724**	**54,696**	**(10,972)**	**-20.1%**	**94,267**
Surplus/(Deficit)	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-0.8%**	**–**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	-	–
Surplus/(Deficit) before taxation	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**	**-0.8%**	**–**
Taxation	–	–	–	–	–	–	-	–
Surplus/(Deficit) for the year	**(0)**	**–**	**–**	**(0)**	**(0)**	**0**		**–**

Table F4 Monthly Budget Statement – Financial Position

Vote Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	11	9,616	10	11	10
Call investment deposits	–	–	–	–	–
Consumer debtors	772	–	–	34	–
Other debtors	3,165	–	4,185	–	4,185
Current portion of long-term receivables	–	–	–	–	–
Inventory	–	–	–	–	–
Total current assets	**3,948**	**9,616**	**4,195**	**45**	**4,195**
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	**–**	**–**	**–**	**–**	**–**
TOTAL ASSETS	**3,948**	**9,616**	**4,195**	**45**	**4,195**
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables	3,948	9,616	4,195	45	4,195
Provisions	–	–	–	–	–
Total current liabilities	**3,948**	**9,616**	**4,195**	**45**	**4,195**
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**3,948**	**9,616**	**4,195**	**45**	**4,195**
NET ASSETS	**(0)**	**–**	**–**	**–**	**–**
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	–	–	–	–	–
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**–**	**–**	**–**	**–**	**–**

Table F5 Monthly Budget Statement – Cash Flow

Description R thousands	2018/19 Audited Outcome	Current Year 2019/20 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Other revenue	22,180	22,921	22,921	15,384	12,483	2,901	23.2%	22,921
Government - operating	55,120	71,346	71,346	28,340	41,409	(13,070)	-31.6%	71,346
Government - capital	–	–	–	–	–	–	-	–
Interest	–	–	–	–	–	–	-	–
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(77,289)	(90,496)	(90,496)	(43,724)	(52,478)	8,754	-16.7%	(90,496)
Finance charges	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Grants	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**11**	**3,771**	**3,771**	**(0)**	**1,414**	**(1,414)**		**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**	**3,771**	**(0)**	**1,414**	**(1,414)**	**-100.0%**	**3,771**
Cash/cash equivalents at the year begin:	(0)	5,846	5,846	11	5,846	5,835	99.8%	5,846
Cash/cash equivalents at the year end:	11	9,617	9,617	11	7,260	7,249	99.9%	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	2,539	The over-recovery is due to the additional day added to the Rugby Sevens Tournament as well as an additional three bowl, three non-bowl and one film shoot hosted, which were not initially included in the budget. This occurance is due to increased marketing efforts from the marketing department.	No remedial action required.
Transfers and subsidies	(13,434)	The variance is due to a combination of the entity generating more own revenue than budgeted for in the period, as well as YTD expenditure that is significantly lower than anticipated.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	(77)	The under-recovery is due to fewer than anticipated stadium tours taking place.	No remedial action required; budget will be achieved by 30 June 2020.
Expenditure items			
Remuneration of Directors	(43)	The saving arose from board meetings concluding sooner than anticpated. Board meetings take place every quarter; the next board meeting is scheduled to take place in May 2020.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	92	Most of the expenditure incurred is event-related. As more events materialised during this period, the expenditure relating to this increased accordingly.	No remedial action required; budget will be achieved by 30 June 2020.
Contracted services	(8,646)	All staff have not yet been appointed resulting in savings in this category. Expenditure on Contracted Services - R&M is also below budget, however, it is envisaged that the budget will be spent in full by year-end.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(2,375)	Significant savings, due to the improved cost management on general expenditure.	No remedial action required; budget will be achieved by 30 June 2020.
Cash flow items			
Other revenue	2,901	The over-recovery is due to the additional day added to the Rugby Sevens Tournament as well as an additional three bowl, three non-bowl and one film shoot hosted, which were not initially included in the budget. This occurance is due to increased marketing efforts from the marketing department.	No remedial action required; budget will be achieved by 30 June 2020.
Government - operating	(13,070)	The variance is due to a combination of the entity generating more own revenue than budgeted for in the period, as well as YTD expenditure that is significantly lower than anticipated.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	8,754	Fewer payments were made, due to significant cost savings as outlined above.	No remedial action required; budget will be achieved by 30 June 2020.

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	320	739	400	130	174	(44)	-25.0%	400
Sub Total - Board Members of Entities	**320**	**739**	**400**	**130**	**174**	**(44)**	**-25.0%**	**400**
% increase		**130.9%**	**25.0%**					**25.0%**
Senior Managers of Entities								
Basic Salaries	–	–	–	–	–	–	-	–
Sub Total - Senior Managers of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
% increase								
Other Staff of Entities								
Basic Salaries	–	–	–	–	–	–	-	–
Sub Total - Other Staff of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
% increase								
Total Municipal Entities remuneration	**320**	**739**	**400**	**130**	**174**	**(44)**	**-25.0%**	**400**
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	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	820	238	1,736	1,273	1,307	6,124	3,234	598	2,478	2,478	2,478	(43)	22,721	16,958	23,440
Transfers and subsidies	319	4,212	2,776	6,049	6,308	(1,456)	5,561	4,572	7,337	7,437	7,337	20,895	71,346	69,971	65,496
Other revenue	6	9	2	8	23	1	4	2	22	22	22	79	200	7,566	8,354
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	**1,145**	**4,459**	**4,514**	**7,329**	**7,638**	**4,669**	**8,799**	**5,172**	**9,837**	**9,937**	**9,837**	**20,931**	**94,267**	**94,495**	**97,290**
Expenditure By Type															
Employee related costs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Remuneration of Board Members	–	–	–	74	–	–	57	–	–	100	–	170	400	776	823
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	13	59	11	125	16	60	175	38	60	60	60	(32)	645	1,428	1,514
Contracted services	1,116	3,105	3,518	5,541	6,161	3,308	6,780	3,977	7,570	7,570	7,570	16,217	72,435	74,150	75,798
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	15	1,294	984	1,590	1,461	1,300	1,788	1,156	2,207	2,207	2,207	4,577	20,787	18,141	19,156
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	**1,145**	**4,459**	**4,514**	**7,329**	**7,638**	**4,669**	**8,799**	**5,172**	**9,837**	**9,937**	**9,837**	**20,931**	**94,267**	**94,495**	**97,290**

Table continues on next page.

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total capital expenditure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash flow															
Ratepayers and other	827	247	1,738	1,281	1,330	6,125	3,238	599	2,354	2,354	2,354	475	22,921	24,524	31,794
Grants	319	4,212	2,776	6,049	6,308	(1,456)	5,561	4,572	7,249	7,249	7,249	21,260	71,346	69,971	65,496
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suppliers, employees and other	(1,145)	(4,459)	(4,514)	(7,329)	(7,638)	(4,669)	(8,799)	(5,172)	(9,131)	(9,131)	(9,131)	(19,378)	(90,496)	(91,660)	(95,344)
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**471**	**471**	**471**	**2,357**	**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	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**471**	**471**	**471**	**2,357**	**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	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	**22,765**	**23,698**	**24,981**	**10,226**	**16,654**	**(6,428)**	**-38.6%**	**24,981**
Sport and Recreation Facilities	22,765	23,698	24,981	10,226	16,654	(6,428)	-38.6%	24,981
Outdoor Facilities	22,765	*23,698*	24,981	10,226	16,654	(6,428)	-38.6%	24,981
Total Repairs and Maintenance Expenditure	**22,765**	**23,698**	**24,981**	**10,226**	**16,654**	**(6,428)**	**-38.6%**	**24,981**

CM58223

QUALITY CERTIFICATE

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

- [x] the monthly budget statement
- [ ] quarterly report on the implementation of the budget and financial state affairs of the municipality
- [ ] mid-year budget and performance assessment

for the month of **February of 2020** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

Print name E. F. SASS

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

Signature

Date 06|03|2020

CTICC

10 March 2020

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Taubie Motlhabane**, the Accounting Officer of Cape Town International Convention Centre Company SOC Ltd (RF), hereby certify that the monthly budget statement for the month of **February 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name WAYNE DE WET

Title: **Chief Financial Officer**

Signature ____________ Date 10-03-2020

Print name T. T. MOTLHABANE

Title: **Accounting Officer**

Signature ____________ Date 10-03-2020

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

CAPE TOWN STADIUM (RF)

LESLEY DE REUCK
CEO: Cape Town Stadium

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

10 March 2020

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 **February 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **Fairoza Parker**

Title: **Chief Financial Officer**

Signature______________ Date 10/3/2020

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

Signature______________ Date 10.03.20

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

FEBRUARY (2020 M08)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

February 2020

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	1 394 460 844	236 796 233	-11 875 852	1 619 381 226	854 824 027	154 383 449	-7 890 089	1 001 317 387	849 357 536	150 474 822	-7 568 138	992 264 220	-9 053 166
Finance: CM & H	3 337 621	6 346 877	-9 516 504	167 994	2 149 819	4 177 550	-6 219 148	108 220	1 435 729	3 767 483	-5 203 210	2	-108 218
HR Business Partner: CM & H	5 988 341	7 838 465	-13 526 095	300 710	4 007 358	5 161 827	-8 967 963	201 222	3 040 833	4 654 262	-7 695 097	-2	-201 224
Library & Information Services	491 383 005	116 898 543	-5 888 170	602 393 378	310 608 153	75 336 848	-3 915 023	382 029 979	299 571 630	72 658 645	-3 890 607	368 339 667	-13 690 311
Management: Community Services & Health	20 805 499	134 168 349	-153 932 108	1 041 740	13 728 524	88 565 230	-101 606 365	687 390	3 537 033	86 801 104	-90 338 137	0	-687 390
Planning & Development & PMO	38 989 742	61 192 044	-85 272 167	14 909 619	22 461 019	40 347 993	-56 044 693	6 764 319	16 428 585	36 205 302	-49 764 377	2 869 510	-3 894 809
Recreation & Parks	1 636 675 091	1 712 233 692	-1 144 593 629	2 204 315 154	968 372 571	1 024 056 775	-654 601 466	1 337 827 879	960 222 352	862 307 015	-470 799 261	1 351 730 105	13 902 226
Social Development & ECD	315 606 958	333 380 190	-177 843 687	471 143 461	150 891 899	176 882 911	-74 724 527	253 050 283	151 982 605	180 080 792	-89 051 196	243 012 201	-10 038 082
Support Services: CM & H	13 385 565	18 568 447	-31 121 485	832 527	8 840 919	12 247 632	-20 537 539	551 012	7 006 888	10 933 271	-17 916 229	23 930	-527 082
Community Services & Health	**3 920 632 664**	**2 627 422 842**	**-1 633 569 698**	**4 914 485 808**	**2 335 884 289**	**1 581 160 214**	**-934 506 813**	**2 982 537 690**	**2 292 583 191**	**1 407 882 695**	**-742 226 252**	**2 958 239 634**	**-24 298 056**
Communications	78 115 329	34 082 586	-98 743 081	13 454 834	50 851 503	22 350 246	-66 611 474	6 590 275	52 593 957	20 741 351	-65 150 862	8 184 446	1 594 171
Corp Project Programme & Portfolio Mngmt	97 309 901	14 656 784	-79 663 538	32 303 147	46 628 020	9 783 035	-66 111 555	-9 700 500	56 269 727	6 742 992	-39 761 702	23 251 017	32 951 517
Customer Relations	75 480 195	23 632 105	-94 455 094	4 657 206	51 419 546	15 094 643	-63 848 688	2 665 502	49 764 615	16 496 085	-65 950 542	310 158	-2 355 343
Executive & Council Support	59 736 440	46 335 760	-107 578 907	-1 506 707	39 218 075	30 089 066	-69 849 394	-542 253	37 525 598	25 797 631	-65 461 892	-2 138 662	-1 596 410
Finance: CS	8 070 773	2 150 759	-9 740 243	481 289	4 190 545	1 375 572	-5 273 938	292 179	3 426 249	1 322 681	-4 455 026	293 904	1 725
HR Business Partner: CS	3 322 388	1 265 458	-4 364 221	223 626	2 199 760	814 217	-2 904 978	108 998	1 812 288	694 098	-2 506 386	0	-108 998
Human Resources	305 761 467	79 174 344	-311 660 862	73 274 949	201 713 281	52 343 498	-204 522 069	49 534 710	226 882 438	41 203 570	-208 519 300	59 566 708	10 031 998
Information & Knowledge Management	49 702 616	22 618 700	-56 387 969	15 933 348	31 794 568	14 665 029	-36 972 805	9 486 792	30 511 704	12 451 540	-35 356 562	7 606 682	-1 880 110
Information Systems & Technology	942 957 538	809 531 542	-1 468 459 877	284 029 203	566 859 535	492 717 616	-927 501 503	132 075 648	573 334 980	505 503 372	-936 698 841	142 139 511	10 063 863
Legal Services	142 449 837	90 574 374	-225 610 650	7 413 561	95 996 407	59 080 964	-150 085 843	4 991 528	102 488 542	69 670 671	-172 159 208	5	-4 991 523
Management: Corporate Services	15 640 008	78 372 778	-93 707 440	305 346	6 723 794	52 799 466	-58 886 479	636 781	5 253 342	48 318 668	-52 271 413	1 300 597	663 816
Organisational Effectiveness &Innovation	46 697 299	16 133 784	-45 632 751	17 198 333	31 683 984	10 094 198	-31 826 533	9 951 649	30 800 258	9 431 464	-31 375 738	8 855 984	-1 095 665
Organisational Performance Management	33 506 207	15 526 434	-24 213 510	24 819 132	15 313 263	9 805 342	-13 025 666	12 092 939	16 538 632	8 959 815	-14 043 970	11 454 478	-638 462
Organisational Policy & Planning	42 358 058	17 902 540	-42 180 485	18 080 113	28 052 440	11 344 606	-27 701 895	11 695 151	24 289 730	10 145 840	-25 545 402	8 890 167	-2 804 984
Support Services: CS	3 422 179	1 690 766	-4 042 734	1 070 211	2 299 444	1 077 858	-2 701 777	675 525	2 302 506	1 013 774	-2 765 688	550 593	-124 932
Resilience	3 588 519	11 119 056	0	14 707 576	2 443 660	6 979 107	0	9 422 767	3 044 290	6 029 335	0	9 073 624	-349 143
Corporate Services	**1 908 118 756**	**1 264 767 770**	**-2 666 441 361**	**506 445 165**	**1 177 387 824**	**790 414 463**	**-1 727 824 597**	**239 977 690**	**1 216 838 857**	**784 522 887**	**-1 722 022 532**	**279 339 212**	**39 361 522**
Enterprise & Investment	234 739 367	36 956 722	-37 476 614	234 219 475	150 893 515	23 336 643	-23 976 074	150 254 084	149 667 463	20 689 991	-19 934 479	150 422 974	168 890
Facilities Management	466 067 817	273 377 620	-309 263 902	430 181 535	281 962 138	176 352 473	-205 229 031	253 085 580	265 517 297	176 256 900	-209 858 293	231 915 904	-21 169 676
Finance: EO & AM	4 891 317	14 735 595	-19 363 757	263 155	3 454 467	9 070 276	-12 339 608	185 135	2 850 645	7 704 403	-10 555 047	0	-185 135
Fleet Management	400 102 316	145 317 410	-380 850 085	164 569 641	227 072 966	94 465 585	-250 353 448	71 185 103	229 971 352	92 113 942	-228 532 482	93 552 812	22 367 709
HR Business Partner: EO & AM	6 030 144	14 221 657	-19 947 502	304 299	2 695 573	8 713 159	-11 272 832	135 900	1 987 417	7 523 061	-9 510 478	0	-135 900
Mgmt:Economic Opportunities & Asset Mngt	21 615 246	70 941 938	-95 694 403	-3 137 219	11 450 626	47 818 713	-58 693 926	575 413	5 942 445	44 503 735	-50 446 181	0	-575 413
Project Management Office: EO & AM	3 598	328 742	-331 991	349	2 399	206 166	-208 333	232	1 367 637	193 932	-1 561 569	0	-232
Property Management	230 272 298	66 942 160	-11 338 562	285 875 897	137 566 726	43 390 250	-7 668 213	173 288 764	114 445 210	41 546 045	-8 018 471	147 972 784	-25 315 980
Strategic Assets	85 356 562	35 703 908	-3 687 127	117 373 344	51 768 251	23 187 759	-2 458 999	72 497 012	45 941 158	22 524 763	-217 376	68 248 546	-4 248 466
Support Services: EO & AM	5 612 975	14 299 126	-19 628 373	283 727	3 788 606	8 784 079	-12 381 310	191 374	3 695 770	7 620 906	-11 316 676	0	-191 374
Economic Opportunities & Asset Managemnt	**1 454 691 641**	**672 824 877**	**-897 582 316**	**1 229 934 202**	**870 655 267**	**435 325 103**	**-584 581 773**	**721 398 597**	**821 386 393**	**420 677 679**	**-549 951 052**	**692 113 020**	**-29 285 577**
Electricity Generation & Distribution	13 074 643 261	3 579 714 772	-1 258 630 677	15 395 727 355	7 507 524 206	2 363 552 645	-829 236 594	9 041 840 257	7 337 284 847	2 116 593 145	-633 298 658	8 820 579 333	-221 260 923
Management: Energy & Climate Change	4 433 050	55 193 810	-59 403 448	223 412	2 893 032	37 771 152	-40 518 513	145 671	3 455 550	35 093 360	-38 548 910	0	-145 672
Sustainable Energy Markets	47 722 724	45 596 898	-4 835 072	88 484 550	29 223 873	30 700 508	-3 209 164	56 715 217	19 296 253	27 694 010	-2 234 852	44 755 411	-11 959 805
Energy & Climate Change	**13 126 799 035**	**3 680 505 479**	**-1 322 869 198**	**15 484 435 316**	**7 539 641 111**	**2 432 024 305**	**-872 964 271**	**9 098 701 145**	**7 360 036 650**	**2 179 380 515**	**-674 082 420**	**8 865 334 745**	**-233 366 400**
Budgets	1 060 666 987	3 493 794 787	-69 708 888	4 484 752 887	461 454 222	2 327 184 192	-44 144 001	2 744 494 413	462 520 571	2 387 883 363	-45 798 094	2 804 605 840	60 111 427
Cape Town Stadium	145 901 596	54 880 721	0	200 782 317	87 556 291	36 507 702	0	124 063 993	73 425 327	40 375 411	0	113 800 738	-10 263 255
Expenditure	49 145 523	27 066 304	-73 642 918	2 568 909	33 290 136	18 018 631	-49 581 536	1 727 231	32 499 387	21 235 438	-53 734 823	2	-1 727 229
Finance: Finance	4 434 045	5 819 064	-10 028 496	224 613	2 991 241	3 872 528	-6 712 341	151 428	2 887 970	4 880 650	-7 768 620	0	-151 428
Grant Funding	24 623 904	31 527 172	-28 758 895	27 392 182	16 752 377	21 125 617	-19 449 463	18 428 532	16 478 312	26 485 799	-23 533 829	19 430 283	1 001 751
HR Business Partner: Finance	7 249 488	1 074 543	-4 148 485	4 175 546	4 298 321	682 983	-2 240 506	2 740 797	3 836 122	760 425	-2 105 214	2 491 333	-249 464
Management: Finance	4 593 848	64 337 777	-69 623 661	-692 036	2 805 515	43 717 176	-46 553 596	-30 905	2 457 768	57 045 472	-59 503 240	0	30 905
Revenue	577 340 727	386 165 415	-808 611 159	154 894 983	360 200 513	243 020 138	-517 851 401	85 369 250	362 595 537	311 413 301	-594 537 499	79 471 339	-5 897 911
Supply Chain Management	192 118 476	156 322 874	-338 176 068	10 265 282	123 664 585	99 815 197	-218 037 420	5 442 362	108 910 035	85 908 785	-194 673 681	145 139	-5 297 223
Support Services: Finance	2 960 407	6 906 384	-9 687 023	179 767	2 019 693	4 596 342	-6 503 411	112 624	1 560 032	5 515 159	-7 075 191	0	-112 624
Treasury Services	1 260 140 106	49 134 052	-122 182 925	1 187 091 233	704 889 002	32 861 073	-79 295 610	658 454 465	728 932 886	35 435 478	-87 558 097	676 810 266	18 355 801
Valuations	123 408 964	19 045 261	-137 050 744	5 403 480	76 737 059	12 546 854	-86 320 989	2 962 924	69 529 746	14 357 131	-83 885 621	1 256	-2 961 668
Finance	**3 452 584 071**	**4 296 074 354**	**-1 671 619 263**	**6 077 039 162**	**1 876 658 955**	**2 843 948 433**	**-1 076 690 274**	**3 643 917 114**	**1 865 633 692**	**2 991 296 412**	**-1 160 173 908**	**3 696 756 196**	**52 839 082**
Finance: HS	7 849 781	1 719 710	-10 285 001	-715 510	5 408 780	1 115 780	-6 982 735	-458 175	10 612 352	1 254 884	-11 867 236	0	458 176
Housing Development	1 049 409 003	80 340 571	0	1 129 749 574	492 838 207	52 126 606	0	544 964 813	578 932 893	49 859 666	0	628 792 559	83 827 746
HR Business Partner: HS	418 007	592 865	-988 190	22 682	18 007	375 916	-391 912	2 012	3 867 398	343 792	-4 211 190	0	-2 012
Informal Settlements	411 135 278	182 331 281	-87 465 562	506 000 997	213 024 822	120 119 201	-57 215 856	275 928 167	131 570 908	90 891 150	-40 286 356	182 175 701	-93 752 466
Management: Human Settlements	12 428 987	76 946 133	-93 408 458	-4 033 338	4 607 451	51 859 609	-60 658 011	-4 190 951	2 537 717	48 386 020	-50 923 737	0	4 190 951
Operational Policy & Planning	295 286 376	62 040 333	0	357 326 708	100 722 831	38 355 420	0	139 078 251	148 865 267	39 834 538	0	188 699 806	49 621 555
Project Management Office: HS	6 267 597	583 666	-6 536 764	314 499	3 769 578	370 517	-3 947 552	192 543	3 007 163	345 285	-3 352 448	0	-192 543
Public Housing	450 801 225	545 574 578	-169 533 319	826 842 484	259 513 185	328 999 994	-75 247 324	513 265 856	200 349 578	265 034 231	-27 557 895	437 825 914	-75 439 941
Support Services: HS	153 305	675 690	-815 398	13 597	111 427	427 432	-529 596	9 264	5 532 586	368 683	-5 901 269	0	-9 264
Human Settlements	**2 233 749 560**	**950 804 827**	**-369 032 693**	**2 815 521 693**	**1 080 014 289**	**593 750 476**	**-204 972 985**	**1 468 791 779**	**1 085 275 862**	**496 318 249**	**-144 100 131**	**1 437 493 981**	**-31 297 798**

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

February 2020

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
Legal Compliance	12 183 631	3 352 342	-14 893 138	642 835	8 319 582	2 291 783	-10 176 390	434 975	7 854 609	1 228 721	-9 083 331	-1	-434 976
Management: City Manager	26 387 038	58 507 526	-83 535 460	1 359 104	19 884 163	41 128 200	-59 982 349	1 030 013	20 437 060	33 252 004	-53 689 035	29	-1 029 984
Office of the Mayor	68 294 491	65 700 496	-126 972 235	7 022 752	43 487 442	43 791 124	-75 305 954	11 972 612	27 565 414	39 086 323	-63 178 958	3 472 779	-8 499 833
Probity	128 388 627	37 061 269	-158 736 995	6 712 902	81 969 233	24 279 440	-102 078 014	4 170 659	80 698 131	20 676 106	-101 373 281	956	-4 169 702
Support Services: CM	3 843 774	751 305	-4 401 888	193 192	2 309 702	504 009	-2 697 579	116 132	2 414 939	274 855	-2 689 794	0	-116 132
Office of the City Manager	**239 097 561**	**165 372 939**	**-388 539 715**	**15 930 785**	**155 970 121**	**111 994 555**	**-250 240 286**	**17 724 390**	**138 970 153**	**94 518 010**	**-230 014 399**	**3 473 763**	**-14 250 627**
Disaster Management Risk Centre	84 329 418	71 252 707	-246 980	155 335 145	50 027 212	37 649 965	-121 189	87 555 988	54 449 902	37 362 483	-84 196	91 728 189	4 172 200
Events	107 908 827	48 168 384	-4 697 617	151 379 594	55 168 068	22 595 255	-3 268 966	74 494 357	50 736 328	25 332 923	-3 451 515	72 617 736	-1 876 621
Finance: S&S	5 958 433	831 478	-6 489 223	300 688	4 306 713	532 875	-4 622 459	217 129	4 726 146	575 309	-5 301 455	0	-217 128
Fire Services	653 494 974	358 980 455	-98 829 842	913 645 588	424 936 133	210 018 738	-56 928 630	578 026 241	433 756 904	213 419 300	-61 197 827	585 978 377	7 952 137
HR Business Partner: S&S	4 362 510	569 160	-4 711 850	219 820	2 936 301	362 161	-3 150 528	147 934	2 358 081	381 304	-2 739 385	0	-147 934
Law Enforcement, Traffic & Coordination	2 154 534 791	367 681 182	-22 597 424	2 499 618 549	1 330 432 766	233 394 686	-15 145 420	1 548 682 031	1 401 504 724	249 367 054	-15 003 742	1 635 868 036	87 186 004
Management: Safety & Security	83 880 065	124 205 073	-203 723 819	4 361 319	12 327 156	82 389 784	-78 201 035	16 515 904	11 034 177	80 015 804	-91 049 981	0	-16 515 904
Metropolitan Police Services	454 351 760	137 918 537	-7 147 347	585 122 950	291 205 404	81 554 487	-2 185 004	370 574 887	281 439 057	89 042 135	-9 947 201	360 533 990	-10 040 896
Project Management Office: S&S	2 225 888	414 230	0	2 640 118	1 483 925	261 402	0	1 745 327	0	158 734	0	158 734	-1 586 593
Public Emergency Communications Centre	44 760 695	44 355 105	-86 698 791	2 417 009	30 320 433	20 054 213	-48 788 398	1 586 248	29 373 865	23 225 510	-52 580 576	18 799	-1 567 449
Support Services: S&S	17 127 431	2 879 072	-18 711 928	1 294 576	11 169 932	1 846 496	-13 239 299	-222 871	13 434 509	1 912 721	-15 096 674	250 555	473 427
Safety & Security	**3 612 934 792**	**1 157 255 384**	**-453 854 820**	**4 316 335 356**	**2 214 314 044**	**690 660 060**	**-225 650 929**	**2 679 323 175**	**2 282 813 692**	**720 793 277**	**-256 452 552**	**2 747 154 417**	**67 831 242**
Development Management	289 215 356	75 391 551	0	364 606 907	192 615 774	49 203 238	0	241 819 012	190 451 722	50 648 956	0	241 100 679	-718 333
Environmental Management	271 177 186	86 292 685	-367 261	357 102 609	160 465 112	56 293 756	-311 257	216 447 611	162 861 881	54 348 791	-66 570	217 144 101	696 490
Finance: SP & E	21 715 810	1 292 538	-21 912 229	1 096 119	12 944 541	829 133	-13 174 698	598 977	5 264 191	796 427	-6 060 618	0	-598 977
HR Business Partner: SP & E	2 383 379	791 334	-3 055 300	119 412	1 580 586	505 945	-2 007 357	79 173	1 192 047	459 401	-1 651 447	0	-79 173
Managmnt: Spatial Planning & Environment	6 094 430	66 596 998	-72 385 697	305 730	3 547 348	45 167 232	-48 536 552	178 028	4 254 320	41 316 284	-45 570 604	0	-178 028
Project Management Office: SP & E	3 061 827	804 011	-3 711 893	153 945	2 027 544	514 180	-2 439 804	101 920	2 593 157	470 654	-3 063 810	0	-101 920
Support Services: SP & E	152 420	794 464	-938 787	8 098	39 406	507 855	-545 008	2 253	1 653 149	460 789	-2 113 937	0	-2 252
Urban Catalytic Investment	37 051 179	27 675 235	0	64 726 415	20 803 003	18 085 744	0	38 888 747	16 681 717	15 902 839	-183 809	32 400 747	-6 488 000
Urban Planning & Design	72 562 770	44 104 223	0	116 666 993	48 856 287	28 899 101	0	77 755 388	46 701 332	26 952 832	0	73 654 164	-4 101 224
Spatial Planning & Environment	**703 414 358**	**303 743 039**	**-102 371 167**	**904 786 229**	**442 879 602**	**200 006 183**	**-67 014 676**	**575 871 109**	**431 653 515**	**191 356 973**	**-58 710 796**	**564 299 692**	**-11 571 417**
Business Enablement	120 928 891	73 748 422	-135 967 518	58 709 795	71 843 799	49 513 440	-87 699 759	33 657 480	62 087 130	47 503 674	-79 346 067	30 244 737	-3 412 743
Finance: Transport	28 005 138	48 337 249	-56 476 451	19 865 936	15 674 273	32 948 676	-42 434 399	6 188 550	8 422 407	29 259 131	-34 600 366	3 081 172	-3 107 378
Infrastructure Implementation	743 063 647	141 983 805	-85 982 604	799 064 849	269 725 508	96 409 189	-57 408 193	308 726 504	277 118 058	95 560 975	-60 218 632	312 460 401	3 733 897
Management: Transport	32 802 236	256 837 619	-287 985 886	1 653 969	25 112 701	174 694 717	-198 542 660	1 264 759	15 911 638	159 569 334	-175 480 972	0	-1 264 759
Network Management	257 234 991	75 381 520	0	332 616 511	130 245 960	50 352 816	0	180 598 777	148 317 321	46 989 454	-72 124	195 234 651	14 635 874
Project Management Office: Transport	-1 360 510	12 943 760	0	11 583 249	2 426 327	8 983 566	0	11 409 893	1 306 583	8 003 166	0	9 309 749	-2 100 144
Public Transport Operations	1 234 290 263	164 630 375	-79 620 398	1 319 300 240	638 675 897	99 902 367	-42 774 641	695 803 623	648 991 112	96 218 511	-40 267 781	704 941 841	9 138 218
Public Transport Regulations	57 525 287	36 048 561	0	93 573 848	33 037 224	24 529 029	0	57 566 253	25 825 601	22 292 336	0	48 117 937	-9 448 316
Roads Infrastructure & Management	1 399 910 453	378 484 616	0	1 778 395 068	793 215 573	249 205 768	0	1 042 421 340	862 376 615	220 868 660	0	1 083 245 275	40 823 935
Transport Planning	99 915 090	45 020 355	-26 688 525	118 246 920	59 951 017	30 312 456	-17 989 207	72 274 267	59 566 708	27 642 258	-19 952 842	67 256 124	-5 018 143
Transport	**3 972 315 484**	**1 233 416 282**	**-672 721 382**	**4 533 010 384**	**2 039 908 278**	**816 852 024**	**-446 848 857**	**2 409 911 445**	**2 109 923 172**	**753 907 499**	**-409 938 785**	**2 453 891 886**	**43 980 442**
Area Central	52 100 298	68 554 579	-101 813 309	18 841 568	26 399 583	42 900 352	-60 083 411	9 216 524	29 810 202	37 358 163	-58 032 762	9 135 604	-80 920
Area East	45 496 291	61 423 664	-85 839 373	21 080 581	23 888 626	37 580 649	-49 981 091	11 488 184	24 585 377	32 476 079	-47 801 711	9 259 745	-2 228 439
Area North	45 577 282	64 283 343	-88 415 753	21 444 873	27 489 782	39 417 455	-53 403 259	13 503 978	27 247 839	32 316 797	-46 310 464	13 254 173	-249 806
Area South	43 958 651	59 387 440	-84 301 256	19 044 835	25 809 737	37 361 006	-52 016 534	11 154 209	24 854 752	31 535 524	-47 364 746	9 025 531	-2 128 678
City Improvement Districts	246 707 877	1 209 667	0	247 917 544	164 025 650	780 818	0	164 806 467	163 163 668	1 781 151	0	164 944 819	138 352
Councillor Support	270 120 292	437 856 162	-674 533 858	33 442 596	160 191 862	287 104 401	-438 140 005	9 156 258	157 068 446	238 932 646	-393 405 993	2 595 099	-6 561 159
EPWP & CDW	40 655 730	21 582 760	0	62 238 491	16 717 944	14 043 108	0	30 761 052	16 678 601	10 799 743	0	27 478 344	-3 282 708
Finance: UM	6 138 177	10 894 438	-16 722 630	309 986	4 102 497	6 989 960	-10 911 237	181 220	3 928 494	5 404 517	-9 333 011	0	-181 220
HR Business Partner: UM	11 788 982	9 598 176	-20 796 501	590 657	4 889 412	6 104 100	-13 536 949	-2 543 437	3 072 794	4 929 237	-8 002 031	0	2 543 437
Management: Urban Management	21 300 066	72 410 252	-92 639 580	1 070 738	9 485 601	48 921 686	-58 565 658	-158 371	6 791 763	41 833 519	-48 625 282	0	158 371
MURP Area Central	3 023 585	5 582 055	0	8 605 640	1 919 879	3 662 088	0	5 581 967	1 566 016	2 902 462	0	4 468 478	-1 113 489
MURP Area East	2 266 732	5 002 244	0	7 268 976	1 465 800	3 284 058	0	4 749 858	1 285 252	2 677 540	0	3 962 793	-787 065
MURP Area North	2 361 009	4 957 465	0	7 318 475	1 566 176	3 255 386	0	4 821 563	1 558 417	2 652 704	0	4 211 122	-610 441
MURP Area South	3 374 611	5 079 969	0	8 454 580	1 672 343	3 340 800	0	5 013 143	1 407 994	2 689 735	0	4 097 729	-915 414
MURP Technical Support	282 428 698	20 439 747	0	302 868 445	59 960 448	13 211 158	0	73 171 606	61 996 763	10 635 752	0	72 632 516	-539 090
Project Management Office: UM	2 456 416	746 186	-3 077 579	125 023	1 024 888	471 181	-1 676 893	-180 823	85 710	420 781	-506 491	0	180 823
Public Participation	23 724 355	15 581 016	-38 070 101	1 235 271	12 545 824	10 083 556	-27 503 188	-4 873 808	13 136 744	9 369 562	-22 506 305	0	4 873 808
Support Services: UM	27 248 915	25 118 118	-27 870 387	24 496 646	17 257 346	16 440 994	-18 240 035	15 458 304	16 446 548	12 256 133	-15 908 169	12 794 512	-2 663 792
Urban Management	**1 130 727 968**	**889 707 281**	**-1 234 080 325**	**786 354 924**	**560 413 397**	**574 952 755**	**-784 058 258**	**351 307 895**	**554 685 381**	**480 972 046**	**-697 796 963**	**337 860 464**	**-13 447 431**
Finance: W & W	2 952 816	15 381 337	-18 186 055	148 098	2 001 400	10 440 422	-12 341 449	100 374	538 619	9 216 589	-9 755 208	0	-100 374
Management: Water & Waste	9 819 053	65 486 456	-74 800 199	505 310	6 458 893	44 739 855	-50 866 331	332 418	2 749 178	41 944 493	-44 693 671	0	-332 418
Project Monitoring Unit: W & W	11 591 794	15 687 229	-26 229 074	1 049 950	7 753 389	10 637 792	-17 802 591	588 590	2 666 700	9 423 533	-12 024 733	65 500	-523 090
Solid Waste Management	2 946 703 499	1 577 082 150	-724 554 158	3 799 231 491	1 647 243 024	1 043 225 615	-479 794 854	2 210 673 784	1 574 936 231	1 105 577 847	-463 584 678	2 216 929 399	6 255 615
Support Services: W & W	10 917 180	15 797 589	-26 157 748	557 021	7 357 331	10 710 876	-17 693 051	375 157	9 366 305	9 526 359	-18 892 664	0	-375 157
Water & Sanitation Services	6 194 511 479	6 491 856 134	-2 671 864 855	10 014 502 757	3 382 764 228	4 153 834 489	-1 679 136 071	5 857 462 646	3 843 064 096	3 995 898 516	-1 634 796 347	6 204 166 265	346 703 620
Water & Waste	**9 176 495 820**	**8 181 290 896**	**-3 541 792 089**	**13 815 994 627**	**5 053 578 266**	**5 273 589 049**	**-2 257 634 346**	**8 069 532 969**	**5 433 321 128**	**5 171 587 337**	**-2 183 747 301**	**8 421 161 165**	**351 628 196**
Total	**44 931 561 709**	**25 423 185 968**	**-14 954 474 027**	**55 400 273 650**	**25 347 305 444**	**16 344 677 620**	**-9 432 988 065**	**32 258 994 998**	**25 593 121 686**	**15 693 213 580**	**-8 829 217 091**	**32 457 118 175**	**198 123 176**