



DATE:

REPORT TO: EXECUTIVE MAYOR
FINANCE

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: DECEMBER 2019 (J2797)

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: DESEMBER 2019

ISIHLOKO

INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOMNGA 2019

3. DELEGATED AUTHORITY

In terms of delegation

This report is FOR NOTING BY

☒ **Committee name** : Finance

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

☐ Council

☒ **The Executive Mayor**

4. DISCUSSION

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

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

4.1. Financial Implications ☒ None ☐ Opex ☐ Capex

☐ Capex: New Projects

☐ Capex: Existing projects requiring additional funding

☐ Capex: Existing projects with no additional funding requirements

4.2. Legal Compliance ☒

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

4.3. Staff Implications ☐ Yes ☒ No

4.4. Risk Implications ☐ Yes ☒ No

5. RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 31 December 2019 be noted and referred to MayCo Members and EMT for remedial action, where required.
- b) It be noted that any saving on the various expenditure items will be set aside 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 31 Desember 2019 ten einde geloop het, kennis geneem word en verwys word na die burgemeesterskomiteede 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- 31 eyoMnga 2019 ize idluliselwe kuMalungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luyakuthi lubekelwe bucala ukuze luphendule intsilelo ngokujoliswe kobonelelo loncedo lwezamayeza kwabo sele bedla umhlalaphantsi, ubonelelo ngekhofu okanye nezinye izibonelelo zoncedo kubasebenzi, apho kuxhomekeke kwezoqingqo-maxabiso ngokusemngciphekweni nemfuneko yokuba zongezwe njengoko zinjalo, ekupheleni konyaka.

ANNEXURES

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

FOR FURTHER DETAILS CONTACT

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DIRECTORATE	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

DECEMBER 2019 (2020 M06)

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MUNICIPAL MANAGER QUALITY CERTIFICATION

EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

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

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

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

KEY DATA: CITY OF CAPE TOWN (PAGE 5 - 32)

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

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 33 – 39)

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

- **Table C1 (Page 33)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 34)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 35)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 36)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 37)** 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 38)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 39)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 41– 80)

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

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 82 – 88)

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 89 – 99)

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 100 – 108)

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

KEY DATA: CITY OF CAPE TOWN

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

Operating Budget

Operating Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Revenue ¹ (R'Thousands)	41,038,608	21,452,906	22,217,689	764,782	41,667,901
Total Expenditure ¹ (R'Thousands)	41,896,276	19,255,013	18,770,540	(484,473)	42,033,801
Surplus/(Deficit)	(857,668)	2,197,893	3,447,148	1,249,255	(365,900)
¹ (excl. capital transfers and contributions)					

Capital Budget

Capital Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	8,784,724	2,163,008	2,470,421	307,413	7,033,929

Financial position

Working Capital	Pre-Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted budget 2019/20	YearTD actual
Cost coverage ratio³				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	3,85:1	-	-	3,05:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	2.0	1.4	1.8	2.8
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	1.3%	2.8%	2.8%	3.1%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	7.3%	17.8%	16.7%	16.9%
Financial Position (R'Thousands)⁷				
Total Assets	70,953,565	76,535,561	74,496,454	73,110,020
Total Liabilities	22,262,316	27,768,659	23,401,711	20,337,444
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8,419,275	4,985,877	5,656,001	10,627,619

- Cost coverage ratio³**

This ratio indicates a municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during that period.

The ratio outcome for the month under review is slightly above the norm of 1-3 months (MFMA Circular 71). This is mainly as a result of the receipt of grant income amounting to R2.3 billion during the month under review, increasing the Cash and Cash equivalent position.

- **Current Ratio⁴**

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 is 2.8 for the month under review, due to minor movements on current liabilities and current assets. This position will be monitored over the next few months.

- **Capital Charges to Operating Expenditure⁵**

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 3.1% 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 Expenditure⁶**

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 16.9% is slightly more than the budgeted ratio of 16.7%.

- **Financial Position⁷**

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 628 million as at 31 December 2019. 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	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	342,756	59,574	1,982,762	2,385,091
Electricity	815,902	45,611	380,307	1,241,820
Rates	731,475	80,335	1,217,512	2,029,322
Sewerage	173,058	29,444	711,341	913,843
Refuse	119,693	26,526	528,411	674,630

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 % ^a	Previous year 2018/19	Current year 2019/20 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)
Electricity	97.93%	99.78%	98.78%
Water	72.77%	110.37%	103.82%
Sewerage	88.54%	101.95%	102.12%
Refuse	91.89%	89.81%	90.34%
Rates	96.45%	96.66%	95.96%
Other	92.38%	98.96%	98.20%

^a12 Months Collection Ratio. Calculated in to National Treasury Circular 71.

The 12 Months Moving Average Payment Ratio for the period ended 31 December 2019 is 98.62% as reflected in the following table.

Monthly Collection Rate	
Period	Current year
12 Months	98.62%
6 Months	98.11%
3 Months	98.27%
Monthly	103.07%

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)	12,526,853	13,997,624	14,036,507	6,552,315
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.8%	33.8%	33.7%	29.1%
Total Cost of Overtime (R'Thousands)	680,581	606,267	608,212	289,123

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 70.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	Dec-19
Filled posts - Permanent	26,646	26,478	27,365
Filled posts - Temporary	697	645	1,175
Vacant posts - Permanent	3,625	3,613	3,861
	30,968	30,736	32,401

Municipal Councillors (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	Dec-19
Municipal Councillors	230	231	231
Municipal Councillors - Vacancies	1	-	-
	231	231	231

The City had 3861 vacancies for permanent posts as at 31 December 2019; 1836 positions were filled (982 internal and 854 external) with 712 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		
Community Services and Health	479	R183,063,210	93.77%	6.23%
Corporate Services	183	R113,388,676	94.01%	5.99%
Economic Opportunities and Assets Management	150	R61,020,456	94.98%	5.02%
Energy & Climate Change	395	R132,791,573	95.88%	4.12%
Finance	183	R76,522,360	95.04%	4.96%
Human Settlements	157	R72,355,470	94.06%	5.94%
Office of the CM	26	R19,463,165	95.31%	4.69%
Safety and Security	555	R192,547,682	95.63%	4.37%
Spatial Planning and Environment	114	R65,064,725	94.51%	5.49%
Transport	318	R123,172,887	93.44%	6.56%
Urban Management	49	R26,433,244	95.03%	4.97%
Water and Waste	1252	R424,523,675	95.15%	4.85%
TOTAL	3861	R1,490,347,123	88.12%	11.88%

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

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total
Community Services and Health	358	102	19	0	479
Corporate Services	108	43	22	10	183
Economic Opportunities & Asset Management	67	47	28	8	150
Energy and Climate Change	301	42	37	15	395
Finance	117	39	16	11	183
Human Settlements	52	29	27	49	157
Office of the CM	9	9	7	1	26
Safety and Security	330	122	85	18	555
Spatial Planning and Environment	54	29	19	12	114
Transport	112	112	55	39	318
Urban Management	27	11	6	5	49
Water and Waste	570	316	267	99	1,252
Grand Total	2105	901	588	267	3861

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

R'Thousands	Original Budget 2019/20	Adjusted Budget	YearTD actual 2019/20	YearTD budget 2019/20	YTD variance
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,038,608	22,217,689	21,452,906	764,782
Total Expenditure	41,779,617	41,896,276	18,770,540	19,255,013	(484,473)
Surplus/(Deficit)	(857,667)	(857,668)	3,447,148	2,197,893	1,249,255

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	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Revenue By Source</u>							
Property rates	9,916,685	9,916,684	5,023,041	4,958,340	64,700	1.3%	9,950,180
Service charges - electricity revenue	13,623,146	13,623,146	7,439,887	6,980,474	459,412	6.58%	14,368,248
Service charges - water revenue	3,212,017	3,212,017	1,399,074	1,584,753	(185,679)	-11.7%	2,969,773
Service charges - sanitation revenue	1,568,599	1,568,599	718,105	787,205	(69,100)	-8.8%	1,482,072
Service charges - refuse revenue	1,286,433	1,286,433	643,889	643,217	672	0.1%	1,236,834
Rental of facilities and equipment	311,781	311,781	134,278	159,312	(25,034)	-15.7%	319,959
Interest earned - external investments	912,495	912,495	591,240	530,817	60,423	11.4%	912,473
Interest earned - outstanding debtors	380,814	380,814	190,927	187,833	3,095	1.6%	394,487
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,185,453	1,185,453	855,667	581,876	273,791	47.1%	1,142,748
Licences and permits	82,218	82,219	29,904	33,116	(3,212)	-9.7%	79,696
Agency services	217,672	217,672	118,838	104,836	14,002	13.4%	219,336
Transfers and subsidies	7,376,568	7,493,226	4,613,697	4,502,335	111,362	2.5%	7,722,432
Other revenue	804,335	804,335	425,141	378,177	46,964	12.4%	822,156
Gains on disposal of PPE	43,732	43,733	34,002	20,616	13,385	64.9%	47,505
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,038,608	22,217,689	21,452,906	764,782	3.6%	41,667,901

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

- **Property Rates (R64.7 million over)**

The over-recovery is due to continuous real time supplementary valuations resulting in an updated valuation base.

- **Service charges - electricity revenue (R459.4 million over)**

The over-recovery reflects against the Large Customer (commercial customers) category (R254 million) and against the Time of Use (TOU) Tariff category (R202 million). This over-recovery is due to periodic changes in consumption and the winter peak tariff seasonalisation of customers linked to these categories. The seasonalisation of the TOU tariff is not aligned to the period budget as it is wholly dependent on when customers migrate to the new tariffs. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option for them. The extent of the over-recovery will reduce as the low demand period has been reached.

- **Service charges – water revenue (R185.7 million under)**

The forecasted revenue for 2019/20 is dependent on the consumption trends projected to sustain the cost of water and sanitation services as the City moves out of the drought period. Analysis of the financial information at this stage indicates that consumption has not increased to the anticipated levels resulting in under-recovery.

- **Service charges – sanitation revenue (R69.1 million under)**

The forecasted revenue for 2019/20 is dependent on the consumption trends projected to sustain the cost of water and sanitation services as the City moves out of the drought period. Analysis of the financial information at this stage indicates that consumption has not increased to the anticipated levels resulting in under-recovery.

- **Interest earned - external investments (R60.4 million over)**

The over-recovery is due to higher than expected cash and investment fund balances to date.

- **Fines, penalties and forfeits (R273.8 million over)**

The over-recovery is mainly on Traffic Fines, which is linked to the number of fines issued. 80% of fines are deemed as accruals while 20% relates to the collectable portion.

- Traffic fines (accruals) (R262 million), due to more than planned fines issued for traffic- and various by-law offences during this period; and
- Traffic Fines (paid) (R11 million), due to more fines paid to date as more convenient payment facilities are being made available to the public as well as the impact of fines reduced by the Courts, making it more affordable for the public to pay.

- **Transfers and subsidies (R111.4 million over)**

This variance is a combination of over/under-recovery in various directorates. Only directorates with over-recovery are listed below.

- Human Settlements, due to period budget provisions not aligned to actual spending, which is higher than planned on projects rolled over from 2018/19 where progress on site is ahead of the original construction schedule.
- Transport, where deviation reports and contracts with service providers for the Automated Fare Collection (AFC)/Advanced Public Transport Management Systems (APTMS) were concluded faster than anticipated resulting in payments being processed earlier than anticipated.
- Finance, due to earlier than anticipated income realised iro the VAT portion on a number of USDG projects currently in progress.

- **Other revenue (R46.9 million over)**

This variance is a combination of over/under-recovery in various categories. Only categories with over-recovery are listed below.

- Recoveries of Infrastructure Maintenance, due to a refund from Eskom as a result of previous years' underspending on electrification projects in the Eskom area of supply.
- Cash Recovery - Claims, due to a cash refund from SASRIA for higher than planned insurance claims.
- 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 linked directly to property developments in the City 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.
- Treatment Effluent Sales, due to an increase in the volume of treated effluent sold.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 41.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 43.

EXPENDITURE**Main expenditure types for 2019/20**

Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	13,817,805	13,826,394	6,457,740	6,834,014	(376,274)	-5.5%	14,030,442
Remuneration of councillors	179,818	179,818	81,268	81,157	111	0.1%	179,818
Debt impairment	2,341,628	2,341,628	1,175,939	1,164,689	11,250	1.0%	2,213,244
Depreciation & asset impairment	3,015,086	3,015,086	1,455,583	1,472,917	(17,334)	-1.2%	3,040,783
Finance charges	790,756	790,920	383,491	382,750	742	0.2%	800,816
Bulk purchases	10,092,601	10,092,601	4,717,473	4,765,719	(48,245)	-1.0%	10,069,094
Other materials	1,611,763	1,600,720	660,445	685,857	(25,412)	-3.7%	1,486,563
Contracted services	7,156,498	7,231,307	2,671,017	2,575,156	95,861	3.7%	7,388,674
Transfers and subsidies	446,206	473,304	202,510	221,716	(19,206)	-8.7%	567,366
Other expenditure	2,326,698	2,343,741	958,188	1,070,546	(112,358)	-10.5%	2,256,218
Loss on disposal of PPE	756	756	6,885	492	6,393	1298.2%	783
Total Expenditure	41,779,617	41,896,276	18,770,540	19,255,013	(484,473)	-2.5%	42,033,801

Reasons for major over-/under expenditure per type

- **Employee related costs (R376 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.

- **Bulk purchases (R48.2 million under)**

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

- Bulk Purchases - Water, mainly on:

- Raw water, due to lower water volumes resulting in reduced costs as well as invoices outstanding from the National Department of Water & Sanitation;
- Bulk water levy, due to invoices outstanding from the National Department of Water & Sanitation and lower than expected levels of consumption; and
- Bulk water - Desalination, where invoices relating to temporary desalination plants are currently pending, due to verification of contract conditions by the project manager. The City is also currently in a legal dispute with one of the contractors.

- **Contracted Services (R95.9 million over)**

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

- G&D Contracted Services - Buildings, due to faster than anticipated progress on the maintenance of the Automated Fair Collection (AFC) and Advanced Public Transport Management System (APTMS) as the deviation reports were approved earlier than expected and the contract with the service providers also concluded earlier.

- R&M Contracted Services - Buildings, due to road maintenance programmes within the Transport directorate being brought forward as one term tender will expire in March 2020 and accelerated R&M activities at facilities resulting in work being completed earlier than anticipated.
- R&M Gardening Services, due to misalignment of the actual expenditure with the period budget provision.
- Cleaning Cost, where work was implemented faster than anticipated resulting in misalignment of the period budget provision.
- Security Services - Municipal Facilities, due to higher than anticipated requirement for services.
- G&D Security Services, where Security Services at transport interchanges are co-funded and grant funding is utilised before City funding.
- Waste minimisation, due to an incorrect booking of cost as the tender is not yet in place.
- **Other Expenditure (R112.4 million under)**

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

 - Collection costs, due to unforeseen delays experienced during the reconciliation and vetting processes.
 - Electricity, mainly due to lower than planned volumetric flows requiring transportation.
 - Water research levy, due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated.
 - Subsidy on homeowners' redemption, due to misalignment of the budget provision with the actuals to date in the unrealised portion of the housing fund linked to property transfers.
 - Training, where dates for a number of training interventions are still being finalised.
 - Insurance premiums and claims, where the premium paid is slightly lower than planned and claims are less than planned.
 - Skills development levy, where the actuals to date is less than the period budget provision, due to negative postings in December 2019.
 - Specialised IT Services, due to a lower demand for services to date.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 54.

Expenditure per vote (directorate)

Vote Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure by Vote							
Vote 1 - Community Services & Health	3,925,379	3,925,379	1,705,370	1,699,711	5,659	0.3%	3,844,311
Vote 2 - Corporate Services	1,808,667	1,808,667	922,828	915,788	7,039	0.8%	1,872,745
Vote 3 - Economic Opportunities & Asset Managemnt	1,368,210	1,368,335	653,373	598,021	55,353	9.3%	1,430,273
Vote 4 - Energy & Climate Change	12,060,720	12,061,417	5,630,114	5,746,850	(116,735)	-2.0%	12,097,935
Vote 5 - Finance	3,004,417	3,004,417	1,423,998	1,495,064	(71,065)	-4.8%	3,321,105
Vote 6 - Human Settlements	1,468,810	1,584,646	619,525	669,374	(49,848)	-7.4%	1,700,804
Vote 7 - Office of the City Manager	237,561	237,561	108,014	116,871	(8,857)	-7.6%	239,114
Vote 8 - Safety & Security	3,598,555	3,598,555	1,678,938	1,656,113	22,825	1.4%	3,596,406
Vote 9 - Spatial Planning & Environment	711,474	711,474	315,265	339,561	(24,296)	-7.2%	697,345
Vote 10 - Transport	3,679,302	3,679,302	1,583,481	1,515,477	68,004	4.5%	3,660,112
Vote 11 - Urban Management	1,142,379	1,142,379	400,302	396,868	3,434	0.9%	1,097,253
Vote 12 - Water & Waste	8,774,142	8,774,142	3,729,332	4,105,316	(375,984)	-9.2%	8,476,395
Total Expenditure by Vote	41,779,617	41,896,276	18,770,541	19,255,013	(484,472)	-2.5%	42,033,799

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 overall over expenditure to date was addressed by the review of period budget provisions on various elements with adjustments to these elements proposed in the January 2020 adjustment budget.

- **Community Services & Health (R5.7 million over)**
 - Contracted Services:
 - Medical staff, where the high level of medical-related vacancies resulted in the utilisation of Labour Broker staff to fill the gap during the recruitment and selection process; and
 - Security Services - Municipal Facilities, where the actual requirement to date is higher than planned, due to an increase in vandalism of facilities.
- **Corporate Services (R7.0 million over)**
 - Depreciation & Asset Impairment, where the capitalisation of assets is not aligned to the anticipated period budgets.
 - Contracted Services:
 - Advisory Services: Human Resources, where expenditure was incurred ahead of plan;
 - Advisory Services: Project Management, where actual expenditure patterns are not aligned to period budgets;
 - Advisory Services: Legal cost & Litigation, due to several unplanned high priority legal cases; and
 - Contractors: R&M Buildings, where the reposting of actuals to G&D Specialised IT Services has not taken place yet.

- **Economic Opportunities & Asset Management (R55.4 million over)**

- Debt impairment, due to an unprocessed journal entry on Bad Debts Written-Off Transferred to Provision.
- Other materials, mainly on Materials R&M - Material General & Consumables, due to more materials being used than initially planned for in the Fleet Management- and Facilities Management departments.
- Contracted services:
 - Advisory Services: Project Management, due to misalignment of the actual expenditure with the period budget;
 - Professional Services - Architectural, due to more than anticipated architectural services required at the City Hall;
 - Contractors: Other - Demolitions, due to unplanned expenditure incurred at the City Hall;
 - Contractors: R&M - Buildings, due to accelerated R&M activities resulting in work completed ahead of schedule;
 - Outsourced services: Cleaning costs, due to misalignment of actual expenditure with the period budget; and
 - Outsourced services: Security services - Municipal facilities, due to more facilities needing security as well as a higher level of security services required at facilities.
- Transfers & subsidies: Grants/Sponsorships, where the grant to the Western Cape Economic Development Partnership was paid out earlier than anticipated.

- **Safety & Security (R22.8 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.
- Other materials, mainly due to the increase in demand for fuel as more vehicles were used for events, protests and accidents.
- Loss on disposal of PPE, due to scrapping of radios donated to neighbourhood watches in the City.

- **Transport (R68.0 million over)**

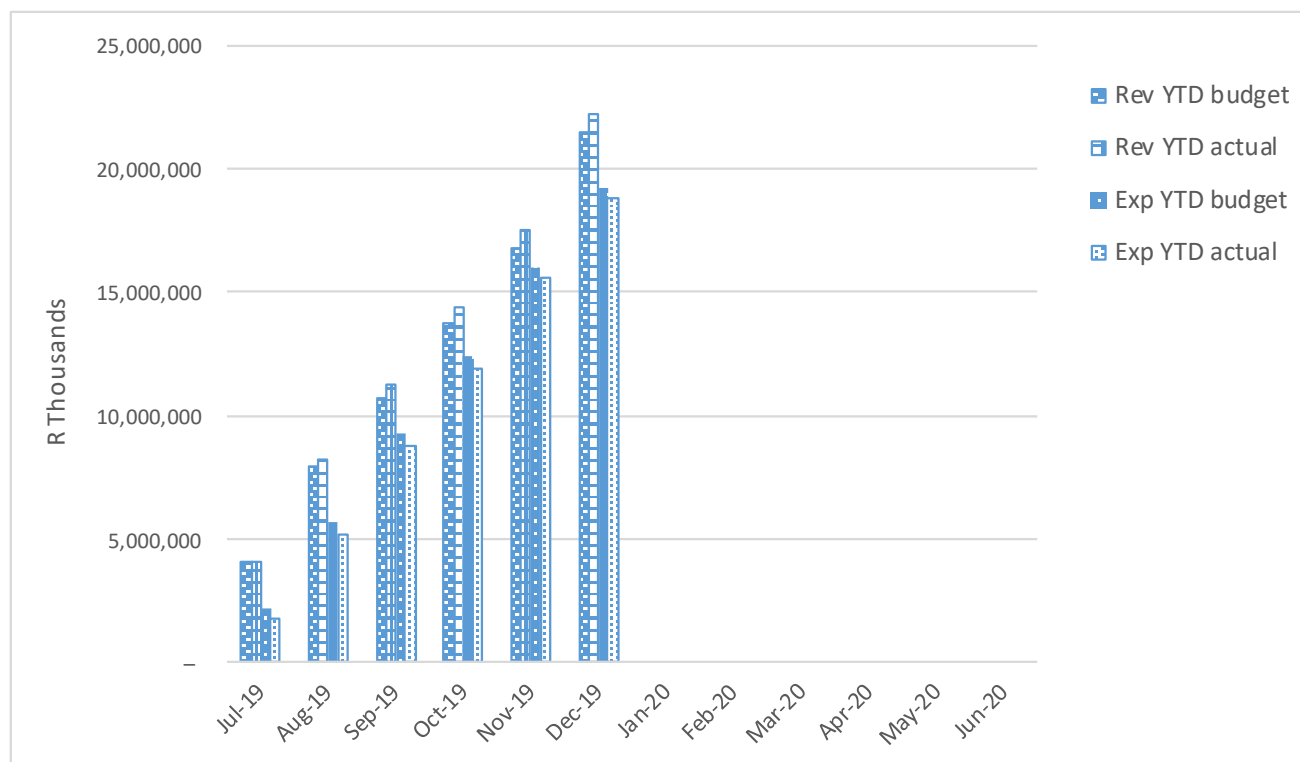
- Other Materials:
 - Fuel, due to fuel price increases and consumption levels/requirements to date; and
 - R&M Materials General, due to more than anticipated repairs to traffic signals.
- Contracted Services:
 - G&D Contracted Services - Buildings, due to faster progress on the maintenance of the automated fair collection (AFC) and Advanced Public Transport Management System (APTMS) as the deviations were approved earlier than expected and the contract with the service providers was also concluded earlier than anticipated;
 - Cleaning Costs, due to an increase in the level of services at public transport interchanges as well as the use of a transversal cleaning tender; and
 - R&M Contracted Services - Buildings, due to road maintenance programmes being brought forward as one term tender will expire in March 2020.

- Other Expenditure, mainly on Hiring of Specialised Vehicles, due to more stormwater projects completed in preparation for winter.
- Loss on disposal of PPE, due to the write-off of MyCiTi buses, which was not budgeted for.
- **Urban Management (R3.4 million over)**
 - Contracted services, mainly on Advisory Services - Project Management, due to MURP projects progressing faster than anticipated.
 - Event promoters, where the actual expenditure relating to the Capacity Building and Senior Citizen lunches, funded from ward allocations, is not aligned to period budget provisions.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 47.

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	8,784,724	2,470,421	2,163,008	307,413	14.2%	7,033,929
Funded by:							
National Government	2,189,348	2,189,635	593,543	606,379	(12,836)	-2.1%	1,906,556
Provincial Government	22,038	22,038	5,128	3,592	1,536	42.8%	14,061
Other transfers and grants	53,700	53,700	22,491	22,255	236	1.1%	60,200
Transfers recognised - capital	2,265,085	2,265,373	621,162	632,226	(11,064)	-1.8%	1,980,818
Borrowing *	1,091,580	1,091,580	312,763	139,882	172,880	123.6%	767,744
Internally generated funds	5,031,767	5,427,771	1,536,497	1,390,899	145,597	10.5%	4,285,367
Total Capital Funding	8,388,432	8,784,724	2,470,421	2,163,008	307,413	14.2%	7,033,929

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

The year-to-date spend of R2 470 million represents 28.37% (R1 849 million) on internally-funded projects and 27.42% (R621 million) on externally-funded projects.

The full year forecast indicates that 80.1% of the capital budget is anticipated to be spent by the end of the financial year.

Capital budget by municipal vote for 2019/20

Vote Description R thousands	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	366,393	60,520	98,389	(37,870)	-38.5%	353,896
Vote 2 - Corporate Services	252,050	149,863	158,194	27,484	69,900	(42,416)	-60.7%	133,564
Vote 3 - Economic Opportunities & Asset Management	272,714	389,498	393,253	98,389	53,655	44,734	83.4%	358,294
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	313,794	370,768	(56,974)	-15.4%	799,462
Vote 5 - Finance	26,225	116,957	117,129	12,109	17,131	(5,022)	-29.3%	107,929
Vote 6 - Human Settlements	670,112	869,063	885,245	344,566	253,039	91,527	36.2%	888,684
Vote 7 - Office of the City Manager	2,500	973	1,115	425	677	(252)	-37.2%	1,307
Vote 8 - Safety & Security	206,866	535,237	539,292	97,467	48,643	48,825	100.4%	477,863
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	17,578	44,876	(27,298)	-60.8%	70,506
Vote 10 - Transport	973,584	1,326,126	1,482,117	454,200	400,919	53,281	13.3%	1,176,600
Vote 11 - Urban Management	22,429	122,981	123,901	9,731	4,623	5,108	110.5%	94,630
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	1,034,158	800,389	233,769	29.2%	2,571,195
Total Capital Multi-year expenditure	5,316,290	8,388,432	8,784,724	2,470,421	2,163,008	307,413	14.2%	7,033,929

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

- Energy & Climate Change directorate (R56.9 million under)**

The directorate's negative variance is due to the following projects being behind schedule:

- Mitchells Plain - Steenbras 132 kV OHL: Eskom is experiencing program slippage resulting in a new completion date in June 2020;

- Hout Bay LV Depot: Contractor is 20 days behind schedule. Problems have been detected with the finishing of some of the concrete beams on the main building. The revised practical completion date is now 3 April 2020, due to the extension of time, claims being awarded for delays experienced in the crushing of hard rock found on site, inclement weather and the recent protest action;
- MV System Infrastructure in Areas North and South: Projects are at risk until all the expired contracts have been replaced with new contracts. The switchgear contract has been awarded. The building tender is still in its appeal period;
- Resource Efficiency Municipal Building FY20: Project plan compiled later than anticipated; and
- Conn Infrastructure (Quote) - East FY20: Applications for new- and upgraded supplies have been less than planned for the period under review as it is customer-demand driven.

90% spend is forecasted for the projects currently on the budget.

- **Human Settlements directorate (R91.5 million over)**

The directorate's positive variance is mainly due to the good contractor- and consultants' performance on the following projects:

- Maroela Housing Project - South;
- Conradie Housing Development;
- Belhar CBD Housing Development (PGWC); and
- Urbanisation: Backyards/Informal Settlements Upgrade FY20

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

- **Transport directorate (R53.3 million over)**

The directorate has a net positive variance, which is an accumulation of faster than anticipated expenditure on a number of projects, the most significant of which are:

- Smart Technologies at PTIs: Some equipment delivered earlier than anticipated. Further implementation being scheduled while awaiting the rest of the equipment. Fibre links being implemented via the CCTV tender. Cape Town Station Deck is now online;
- Public Transport System project: Project well ahead of schedule with systems being delivered earlier than anticipated. Although there are no issues with various contracted resources at present, there are concerns about business continuity, due to the absence of a mechanism to procure professional services not currently in place. Tender 342C will be used to lessen this. Approval of various PIDs for software; and
- Road Dualling: Kommetjie Road and Ou Kaapse Weg: The contractor is now ahead of program with an expected completion date in March 2020.

79% spend is forecasted for the projects currently on the budget.

- **Water & Waste directorate:**

- **Solid Waste Management department (R103.5 million under)**

The department's negative variance reflects on the following projects:

- Vissershok - LFG Infrastructure to Flaring: Awaiting construction work permit from the Department of Labour before site handover can take place;
- New Prince George Drop-off: Initial delays experienced as a result of a lengthy procurement process including legal consideration of objection to fencing specification. Final design has been completed. Tender 310Q for construction was awarded by BAC on 28 October 2019. No appeals were received and the award was confirmed on 27 November 2019. Construction is anticipated to commence in January/February 2020;
- Hanover Park Depot Upgrade: Delays were experienced, due to clarification for compliance purposes (i.e. local content, sub-contracting etc.) required from bidders and arithmetical errors. Design has since been completed. Construction tender was advertised on 5 April 2019 and closed on 13 May 2019. BEC concluded on 24 October 2019. Due diligence audit conducted on recommended bidder and report submitted on 7 November 2019. Tender awarded on 25 November 2019. Awaiting resolution. Anticipated site hand over in January 2020;
- Coastal Park - Design and develop: Delays are as a result of protracted procurement processes that includes the due diligence process;
- Scottsdale Depot Upgrade: Construction commenced in May 2019 as a result of initial delays with guarantees, construction permits and building plan approvals. Construction to be completed in May 2020;
- Coastal Park - Design and develop (MRF): Delays are as a result of an appeal that was upheld. It is anticipated that the construction portion of the project will be re-phased to 2020/21;
- Schaapkraal Depot Upgrade: Initial delays experienced during temporary accommodation delivery and setup. Construction is underway and is anticipated to be completed by April 2020; and
- Retreat Drop-off Upgrade Waste Minimisation: Construction tender 65Q commenced in November 2018 with an anticipated completion date of February 2020. The contractor is currently running behind schedule as a result of insufficient allocation of resources to this project. Contractor has stated that the project is now delayed by 20 days as a result of approved time delay allocations.

65% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Services department (R337.2 million over)**

The department's positive variance is mainly due to implementation of approved tenders, contractors who are already on site as well as contractors whose performance exceed the estimated performance on the following projects:

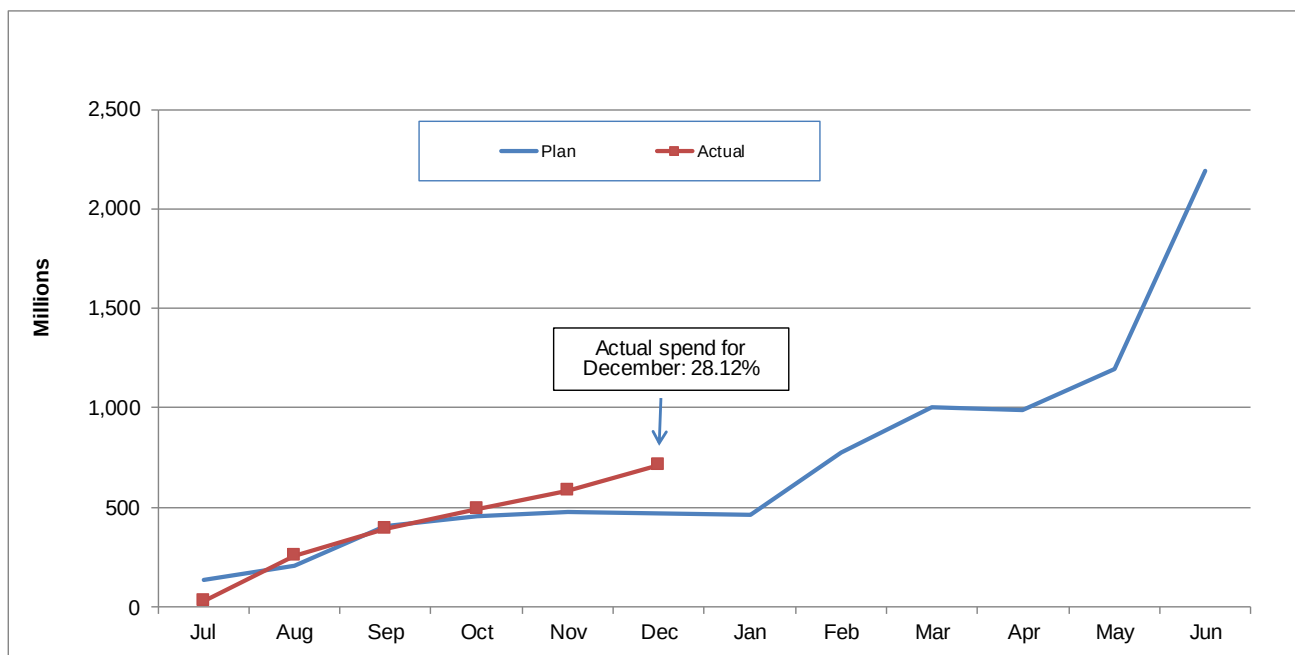
- Zandvliet Waste Water Treatment plant;
- Cape Flats Aquifer;
- Borchards Quarry Waste Water Treatment Works; and
- Purchasing of vehicles.

70% 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 57.

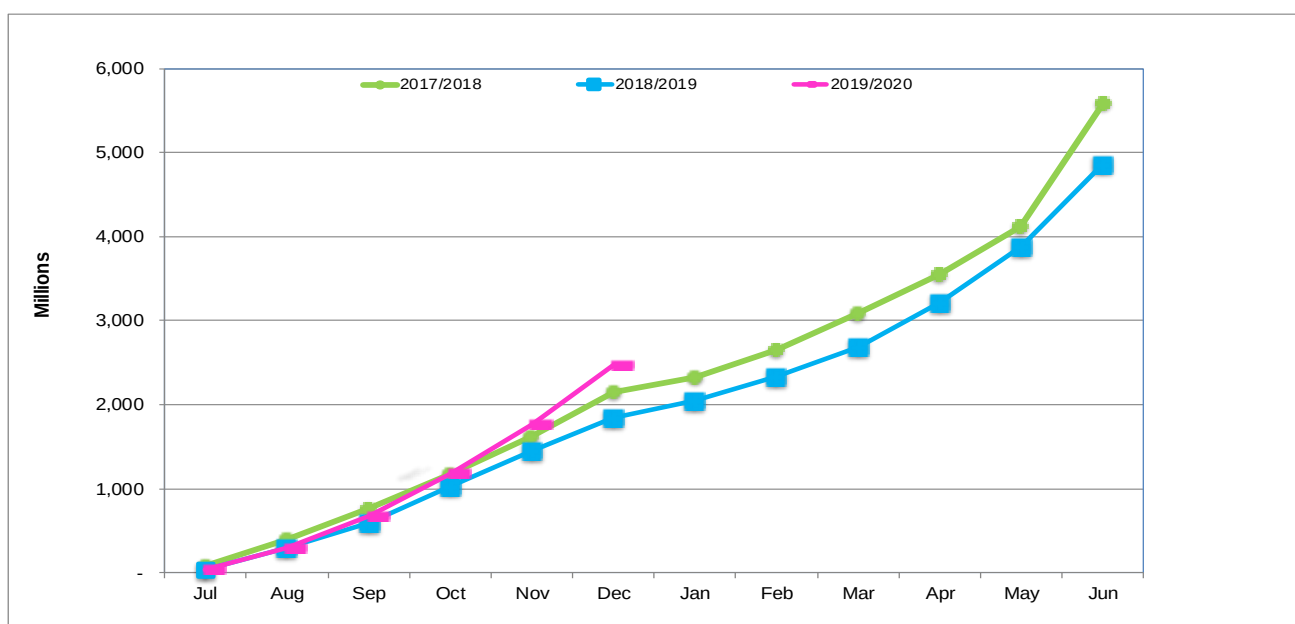
Monthly capital expenditure

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	447,219,237	130,000,000	209,480,424.65	79,480,424.65	All contracts are in the execution phase with the project progressing ahead of schedule as per the latest construction cost and timeframes. The latest cash flow projections are higher than the current budget. Amendments to the budget and cash flow is proposed in the January 2020 adjustment budget.
IRT Phase 2 A	395,716,449	82,287,357	71,361,400.43	-10,925,956.57	The negative variance is due to initial delays as a result of issues with underground services. A portion of the budget will be re-phased to the next financial year in the January 2020 adjustments budget.
Meter Replacement Programme	270,000,000	53,000,000	54,853,171.42	1,853,171.42	The project is progressing ahead of schedule as per the latest construction cost and timeframes, however, a strategic decision was taken to re-plan the annual budget provision based on realistic achievable meter replacement numbers. The budget will be revised in the January 2020 adjustments budget.
Cape Flats Aquifer	250,000,000	10,000,000	177,826,299.74	167,826,299.74	The New Water Programme and Water Strategy approved by Council (MC 29/05/19) is proceeding ahead of schedule, due to good supplier performance. Budget and cash flows will be amended during the January 2020 adjustments budget.
Table Mountain Group Aquifer	250,000,000	60,000,000	77,838,070.91	17,838,070.91	The project is proceeding as per the New Water Programme and Water Strategy approved by Council (MC 29/05/19) although there is a slight misalignment of the cash flow. In total, 13 production and 9 monitoring boreholes have been completed to date with Term Tender 19Q/2018/19 (Horizontal Rock Drilling). The tender process for construction of a 22 Ml/day pre-treatment facility at Steenbras Dam has been initiated; specifications will be completed once the water quality data is adequate. Environmental issues (ie. drilling in a nature reserve and restrictions applicable to a World Heritage Site) has resulted in delays and the consequential risk of underspend. The budget and cash flow will be amended during the January 2020 adjustments budget.
Replacement of Fire Vehicles	209,000,000	-	13,807,300.14	13,807,300.14	Some vehicles delivered earlier than anticipated. Further orders have been placed; awaiting delivery. A portion of the project will be re-phased to the next financial year in the January 2020 adjustments budget.
System Equipment Replacement: East	182,000,000	88,430,000	94,132,497.24	5,702,497.24	Project implementation is ahead of schedule, due to good contractor performance. The contractor has capacity for additional work; some projects have been brought forward. Budget and cash flow to be amended in the January 2020 adjustments budget.

Table continues on next page.

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

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Atlantis Aquifer	160,000,000	29,000,000	26,761,471	-2,238,529	The negative variance is due to land access approval delays from the Western Cape Government (WCG), the National department of Public Works and private land owners. Budget and cash flows will be amended in the January 2020 adjustments budget.
Non-Motorised Transport Programme	145,335,860	47,993,562	42,420,433	-5,573,129	The prolonged tender evaluation process has delayed the commencement of this project, which is now anticipated to only start in January 2020. The revised construction costs and timeframes indicate that a budget decrease is required. The budget will therefore be re-phased to the next financial year in the January 2020 adjustments budget.
Plant & Vehicles: Replacement	140,000,000	-	18,213,158	18,213,158	This project is for the purchase of various vehicles for the Solid Waste Management Collections department. The project is on schedule and is currently in the execution phase. Orders for long lead time vehicles were placed in August 2019. Orders for short lead time vehicles will be processed shortly. Some smaller vehicles have been delivered ahead of schedule as a result of stock availability.
FS Replacement Vehicles	132,876,438	11,050,155	41,698,775	30,648,620	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. The remaining deliveries relate to long lead-time orders and delivery is only expected from March 2020. Orders for the remaining balance will be placed in January 2020. Additional budget to meet fleet replacement requirements will be added in the January 2020 adjustments budget.
Upgrading Solid Waste facilities	120,485,472	58,948,349	23,092,158	-35,856,191	Initial delays with guarantees, construction permits and building plan approvals resulted in construction commencing in May 2019, with an anticipated construction period of 12 months. As a result of the initial delays, a portion of the budget will be re-phased to the 2020/21 financial year in the January 2020 adjustments budget.
Cape Flats WWTW-Refurbish various struct	119,512,667	35,000,000	19,761,968	-15,238,032	Multi-funded project. This project is for the upgrade of the Cape Flats Waste Water Treatment Works in order to increase plant capacity. Tender 295Q/17/18 was signed and the first invoice has been received. The contractors have been appointed and work has commenced. The anticipated expenditure is lower than budget at present, due to some tenders being in the evaluation phase and some being subject to MFMA Section 33 process. There are a number of contracts still to be advertised to finalise future works. Budget will be revised in the January 2020 adjustments budget.
Upgrading of drop-off facilities	104,773,272	45,919,996	41,802,604	-4,117,392	The contractor is currently running behind schedule as a result of an insufficient resource allocation. The contractor has estimated that the project will be completed 20 days later than anticipated and has taken a shortened year-end break to try and make up for lost time.

Table continues on next page.

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

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Bellville WWTW	100,379,525	12,000,000	23,728,655.36	11,728,655.36	Project is ahead of planned spend, due to good performance of the service providers. Tender 365Q/2015/16 completed. Tender 272Q/2016/17 and 47Q/2018/19 currently in progress. Equipment has been procured and fabrication of various items are in progress. Budget will be revised in the January 2020 adjustments budget.
Asset Management Programme	99,879,009	5,797,800	64,485,757.28	58,687,957.28	The project is progressing ahead of schedule, due to good contractor performance. A portion of the budget has also been committed. The replacement of staircase project in Parkwood has achieved practical completion, exploratory works have commenced in Lavender Hill, and practical completion for precast and balustrade work has been achieved in Retreat. Additional budget has been requested in the January 2020 adjustments budget as the contractors are performing ahead of schedule.
Cape Flats Rehabilitation	97,472,000	31,472,000	2,532,539.15	-28,939,460.85	Professional Services Tender (70C/2017/18) has commenced with the design and tender documents for the rehabilitation of the Cape Flats Bulk Sewers being completed. The construction tender (176Q/2018/19) was awarded on 26 August 2019, however, two appeals were received against the award resulting in delays. The tender will now commence in January 2020 as the appeals have since been resolved. Budget and cash flows will be amended in the January 2020 adjustments budget.
Facilities Management Infrastructure	96,850,638	11,899,395	12,629,346.48	729,951.48	The project is ahead of schedule, due to good contractor performance. Further orders were placed and work will commence in the third quarter of this financial year. An amount of R3.8 million will be re-phased from 2019/20 to 2020/21 in the January 2020 adjustments budget. A portion of the budget will be reprioritised to other departments in the current financial year.
Urbanisation: Backyards/Infrm Settl Upgr	91,995,899	37,595,899	38,465,457.30	869,558.30	The budget forms part of a programme with multiple projects, which are at various stages of progress. Projects are ahead of schedule, due to good contractor performance. Additional budget has been requested in the January 2020 adjustments budget as there were more term tender contractors appointed than originally anticipated.
MV System Infrastructure	90,000,000	38,852,793	21,082,106.65	-17,770,686.35	Projects are at risk until all expired contracts are replaced with new contracts. The switchgear tenders have been awarded and the building tender has an appeal that needs to be addressed. The budget will be adjusted in the January 2020 adjustments budget.
Wesfleur WWTW-Capacity Extension	90,000,000	5,000,000	3,404,541.83	-1,595,458.17	Tender 123Q was cancelled by the Bid Adjudication Committee on 28 October 2019. Budget and cash flows will be amended in the January 2020 adjustments budget. The project will be re-phased to the outer years.
	3,593,496,466	794,247,306	1,079,378,136	285,130,830	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R10 628 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	Previous Month	Current Month
R'Thousands		
Closing Cash Balance	16,749,404	18,444,896
Unspent Conditional Grants	1,657,985	1,859,585
Housing Development	400,975	405,898
MTAB	18,704	19,066
Trust Funds	859	864
Insurance reserves	504,146	510,285
CRR	3,758,010	3,625,642
Commitments	1,476,599	1,395,937
TOTAL	7,817,278	7,817,277
TOTAL Cash and Cash Equivalents	8,932,126	10,627,619

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 39.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 64.

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 73.

GRANT UTILISATION

Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total operating expenditure of Transfers and Grants	7,376,568	7,493,227	661,895	598,711	63,184	10.6%	7,493,227
Total capital expenditure of Transfers and Grants	2,265,085	2,265,373	621,162	632,226	(11,063)	-1.7%	1,920,868
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9,641,654	9,758,600	1,283,057	1,230,937	52,121	4.2%	9,414,094

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 68.

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	371,465	(6)	–	(4,440)	(166)	–	–	2,714	369,568

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 in the next payment run and legal-related matters.

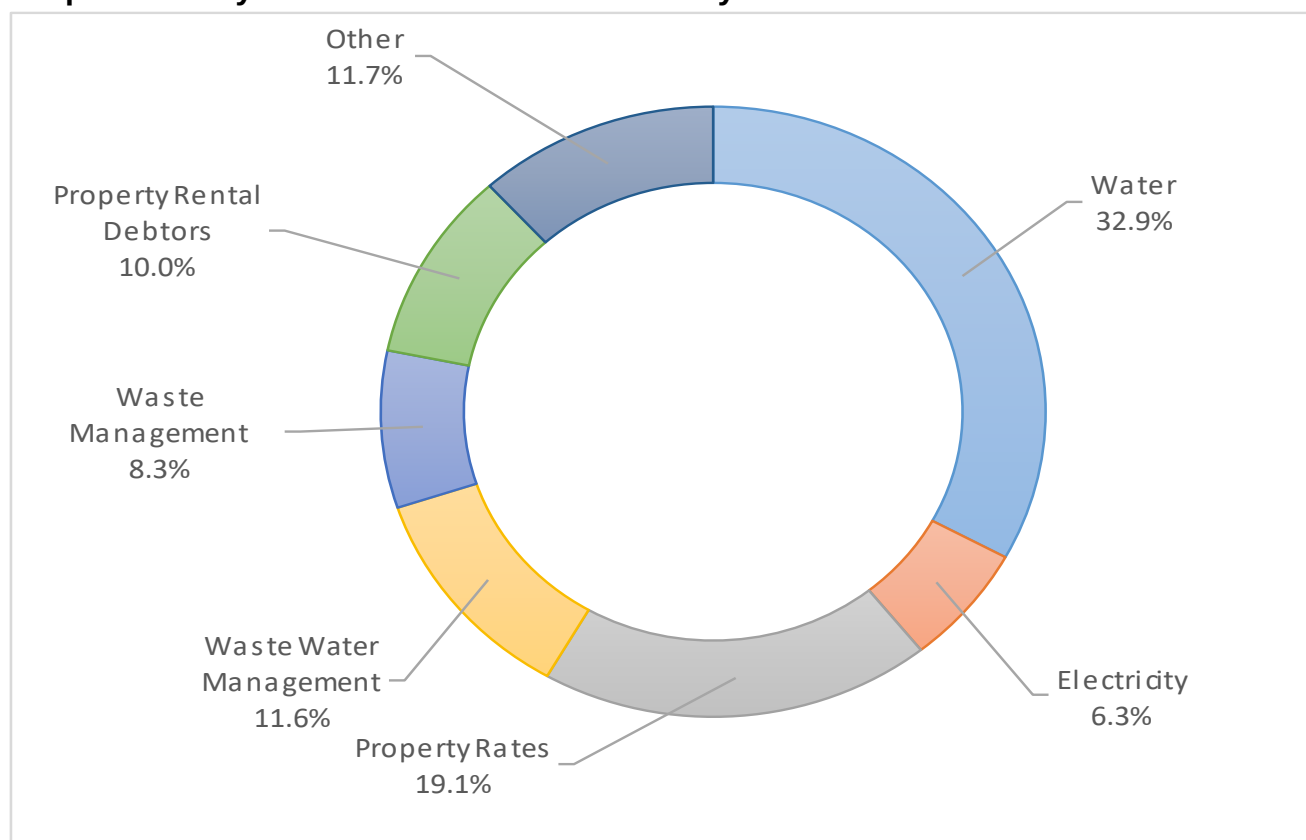
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

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	2,282,290	26.4%	227,401	2.6%	236,510	2.7%	5,913,930	68.3%	8,660,131
2018/19 - totals only	2,548,944	24.1%	495,494	4.7%	553,591	5.2%	6,959,678	65.9%	10,557,706
Movement	(266,654)		(268,093)		(317,081)		(1,045,747)		(1,897,575)
% Increase/(Decrease) year on year		-10.5%		-54.1%		-57.3%		-15.0%	-17.97%

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
Church Methodist	R25,065,219.69	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1,182,293.41	R23,882,926.28	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 General Valuation 2018) 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. Water meter investigations are also in progress.
Cape Peninsula University of Technology	R21,129,527.09	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R21,129,527.09	R0.00	The arrears on this account is mainly Property Rates billed from 2016 to February 2019. There is an active instalment plan arrangement until March 2020 that goes with the valuation objection. R12.3 million was paid in December 2019.
Basfour 2295 (Proprietary) Limited	R19,989,107.48	R1,636,233.71	R695,187.02	R0.00	R0.00	R1,931,797.23	R1,631,706.98	R14,096,456.54	-R2,274.00	The debtor has renewed the payment arrangement, which is active until February 2020 with full account settlement at that time. A recent payment in excess of R1.6 million was made on 23 December 2020.
Moslem Cemetry Board Trustees	R13,022,372.64	R3,230.01	R0.00	R3,408.19	R3,684.81	R3,870.63	R3,803.67	R200,054.92	R12,804,320.41	The cemetery is owned by a NPO that is struggling to manage administration and funding of similar cemeteries. The decision for the Rates review of all cemeteries is awaited as it is attended to by the City's delegated authority.
Zonnebloem College	R10,905,820.57	R52,537.29	R0.00	R97,741.39	R102,353.14	R113,438.14	R0.00	R519,036.52	R10,020,714.09	The Trust is awaiting a response wrt the application of a property tariff change as the property is owned by the Anglican Church. Monthly payment arrangements are being adhered to and will be renewed at the end of January 2020.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Mitchells Plain Foundation	R 11,862,548.40	R 191,223.52	R 2,997,366.38	R 0.00	R 157.40	R 0.00	R 0.00	R 9.12	R 8,673,791.98	Due to the mismanagement of the finances by the previous NGO, the current board members have appealed for the debt to be written-off, which will enable them to pay the current accounts going forward. The City is awaiting written proof of the affordability status and budgetary financial obligations - amongst other things, in order to determine the body corporate's affordability level and to prepare a report with recommendations in that regard. There is an agreement that the current account is paid with effect from December 2019.
Church Methodist	R 8,314,777.46	R 65,686.70	R 43,000.73	R 71,533.32	R 68,145.41	R 53,308.77	R 54,197.83	R 540,108.42	R 7,418,796.28	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 General Valuation 2018) 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. Water meter investigations are also in progress.
Bestinverprop01 Proprietary Limited	R 10,162,450.40	R 1,001,638.42	R 1,023,234.89	R 1,030,120.93	R 1,017,604.09	R 937,332.50	R 896,800.43	R 5,289,219.14	-R 1,033,500.00	The client has a renewed payment arrangement with the City, which is active from 9 January to July 2020.
Northern Value Share Block Pty Ltd	R 6,746,815.38	R 23,339.81	R 90,428.00	R 86,963.87	R 83,712.79	R 89,536.03	R 86,539.96	R 459,784.79	R 5,826,510.13	This is a defended matter. The City's Legal Services department has proposed a final site meeting with the client's legal representatives to finalise the matter.
Mogamat Yusuf Solomons	R 6,503,580.57	R 1,417.69	R 422.02	R 758.43	R 186.43	R 0.00	R 0.00	R 107,258.60	R 6,393,537.40	The arrangement was defaulted and lapsed. A water disconnection notice has been activated.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
Church Methodist	R 23.66	R 0.00	R 25,002,715.34	R 62,480.69	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 25,065,219.69
Cape Peninsula University of Technology	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 21,131,082.72	R 0.00	-R 1,555.63	R 0.00	R 21,129,527.09
Basfour 2295 (Proprietary) Limited	R 14,097,213.54	R 0.00	R 348,348.23	R 285,848.43	R 0.00	R 4,221,440.33	R 1,039,287.95	-R 3,031.00	R 0.00	R 19,989,107.48
Moslem Cemetry Board Trustees	R 7,138.85	R 1,716.66	R 4,331.25	R 251,008.49	R 50,717.94	R 12,572,353.58	R 0.00	R 0.00	R 135,105.87	R 13,022,372.64
Zonnebloem College	R 31,002.85	R 0.00	R 687,271.71	R 603,565.52	R 62,695.16	R 9,497,938.57	R 0.00	R 0.00	R 23,346.76	R 10,905,820.57
Mitchells Plain Foundation	R 9,370.74	R 4,925,520.60	R 2,667,969.83	R 1,966,879.55	R 477,579.84	R 1,815,227.84	R 0.00	R 0.00	R 0.00	R 11,862,548.40
Church Methodist	R 817.35	R 0.00	R 8,243,913.38	R 70,046.73	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 8,314,777.46
Bestinverprop01 Proprietary Limited	R 0.18	R 11,195,950.22	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1,033,500.00	R 0.00	R 10,162,450.40
Northern Value Share Block Pty Ltd	R 10,656.84	R 0.00	R 0.00	R 0.00	R 0.00	R 6,736,238.54	R 0.00	-R 80.00	R 0.00	R 6,746,815.38
Mogamat Yusuf Solomons	R 1,049.97	R 0.00	R 6,502,530.60	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 6,503,580.57

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Amakhaya Ngoku ("Homes Now")	R15,031,338.20	R193,144.44	R224,531.05	R186,162.84	R216,025.39	R212,842.38	R190,712.37	R1,407,021.02	R12,400,898.71	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 Provincial Public Housing Department is conducting a survey and building assessment as part of investigating the possibility of the building being transferred to the City's Rental Stock. Dunning actions are on hold until the property transfer is processed.
Ndabeni Communal Property	R6,083,196.57	R91,449.20	R100,296.28	R90,184.80	R89,443.99	R100,622.79	R93,066.46	R751,596.91	R4,766,536.14	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. A meeting with the Department of Land Affairs and the attorneys to get clarity on such funding is scheduled to take place in January 2020. The City intends to proceed with dunning action with immediate effect if no payments are made thereafter.
Sandpiper Mansions Body Corp	R4,666,291.87	R44,789.53	R44,784.85	R44,780.85	R44,573.09	R60,565.86	R95,469.46	R446,390.99	R3,884,937.24	The body corporate has installed individual water meters for each unit. An arrangement was entered into between the City and the debtor, however, insufficient payments have been made from April 2019. Individual property units are under assessment to ascertain whether these properties might benefit from the Water & Sanitation policy where properties under R400 000 in value are illegible for water adjustments.
The Friends of Bathandwa Trust	R4,578,338.66	R40,640.66	R63,822.80	R63,732.32	R70,995.95	R74,682.10	R67,368.33	R456,772.26	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. However, the crèche claims to have legal documents, which have not been submitted by them and therefore cannot be confirmed. 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.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Silvermist	R3,789,423.27	R258,341.08	-R672.88	R0.00	R0.00	R0.00	R0.00	R642,574.23	R2,889,180.84	Investigations into the electricity account is pending. Investigations have also revealed that the body corporate is only liable for Rates from date of registration i.e. 16 November 2006. The developer - Constantia Ridge Estates PTY LTD - is liable for payment of Rates from 1 July 2006 to 15 November 2006. Verification of the Body Corporate's use code by the Valuations department is pending with anticipated adjustments thereafter.
Mr B Lolo	R3,109,720.68	R21,823.74	R22,079.21	R21,549.13	R25,596.39	R37,257.14	R35,450.54	R270,393.20	R2,675,571.33	There are pending water adjustments as a result of a faulty water meter, which has since been replaced with a Water Management Device (WMD) set to 350kl per day.
Karbonkelberg Flats Texas Body Corporate	R2,310,109.19	R35,072.56	R30,186.47	R28,741.58	R28,461.00	R49,815.96	R101,993.14	R436,181.49	R1,599,656.99	The high water consumption is as a result of a bulk meter supplying the property and the community. A list of property units valued below R400 000 has been submitted to the Water & Sanitation Services department with the request to benefit them for arrear adjustments as per the regulatory processes. In the meantime, discussions are underway to curb any future excessive usage.
Mrs MJ Vaas	R2,164,081.04	R13,929.77	R17,266.55	R11,738.96	R14,811.27	R14,759.95	R14,291.80	R96,991.15	R1,980,291.59	The property is a deceased estate with no executor but was used as a crèche at some stage. A joint inspection was done by a Health Inspector and a Law Enforcement officer as the area is deemed volatile. The feedback from the site visit is that the crèche no longer exists and that the water has been disconnected as dunning actions were revised.
Schotsche Kloof Flats Body Corporate	R2,151,452.27	R14,851.08	R38,851.72	R12,330.86	R23,658.70	R24,090.86	R37,806.93	R138,425.85	R1,861,436.27	Payments are far too low and are being paid sporadically. The client wants to make arrangements but expects the City to credit the levies, which are due to the body corporate. However, the Revenue department is claiming that the same credit be paid against the long outstanding debt instead of crediting the debtor.
Mr MP Machin	R2,098,858.34	R16,065.99	R17,228.11	R16,259.69	R16,182.88	R17,245.61	R15,856.00	R112,374.66	R1,887,645.40	The property is under liquidation and claim documents have been submitted to the liquidator. An Insolvency Lock is active until the end of January 2020. Amended offers on the Nedbank movable property is awaited as the court order has granted the liquidator permission to sell. The remainder of the assets is still under interdict while litigation is ongoing.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	SECD	Sundries	TOTAL
Amakhaya Ngoku ("Homes Now")	R 452.10	R 0.00	R 7,038,390.29	R 7,001,596.53	R 993,107.46	R 0.00	-R 2,208.18	R 0.00	R 15,031,338.20
Ndabeni Communal Property	R 10,977.90	R 0.00	R 5,884.94	R 5,884.94	R 5,599.02	R 5,518,657.63	R 0.00	R 536,192.14	R 6,083,196.57
Sandpiper Mansions Body Corp	R 212.13	R 0.00	R 2,198,227.02	R 2,118,486.89	R 349,365.83	R 0.00	R 0.00	R 0.00	R 4,666,291.87
The Friends of Bathandwa Trust	R 114.49	R 0.00	R 4,201,246.25	R 343,591.89	R 9,903.40	R 23,482.63	R 0.00	R 0.00	R 4,578,338.66
Silvermist	R 18.24	R 3,410,970.50	R 360,660.15	R 0.00	R 17,774.38	R 0.00	R 0.00	R 0.00	R 3,789,423.27
Mr B Lolo	R 764.54	R 0.00	R 3,018,435.94	R 90,520.20	R 0.00	R 0.00	R 0.00	R 0.00	R 3,109,720.68
Karbonkelberg Flats Texas Body Corporate	R 359.13	R 0.00	R 1,339,344.53	R 897,716.49	R 72,689.04	R 0.00	R 0.00	R 0.00	R 2,310,109.19
Mrs MJ Vaas	R 12,147.29	R 0.00	R 2,007,914.86	R 80,457.43	R 25,767.43	R 35,325.24	R 0.00	R 2,468.79	R 2,164,081.04
Schotsche Kloof Flats Body Corporate	R 312.93	R 0.00	R 2,071,030.73	R 80,488.61	R 0.00	R 0.00	-R 380.00	R 0.00	R 2,151,452.27
Mr MP Machin	R 439,842.60	R 5,933.32	R 603,411.69	R 41,714.54	R 32,425.36	R 975,530.83	R 0.00	R 0.00	R 2,098,858.34

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						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	9,536,185	9,916,685	9,916,684	5,023,041	4,958,340	64,700	1.3%	9,950,180
Service charges	18,907,828	19,690,195	19,690,196	10,200,955	9,995,649	205,306	2.1%	20,056,927
Investment revenue	1,122,065	912,495	912,495	591,240	530,817	60,423	11.4%	912,473
Transfers and subsidies	7,049,218	7,376,568	7,493,226	4,613,697	4,502,335	111,362	2.5%	7,722,432
Other own revenue	3,575,074	3,026,006	3,026,006	1,788,757	1,465,766	322,991	22.0%	3,025,888
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,038,608	22,217,689	21,452,906	764,782	3.6%	41,667,901
Employee costs	12,365,555	13,817,805	13,826,394	6,457,740	6,834,014	(376,274)	-5.5%	14,030,442
Remuneration of Councillors	161,297	179,818	179,818	81,268	81,157	111	0.1%	179,818
Depreciation & asset impairment	2,832,012	3,015,086	3,015,086	1,455,583	1,472,917	(17,334)	-1.2%	3,040,783
Finance charges	833,211	790,756	790,920	383,491	382,750	742	0.2%	800,816
Materials and bulk purchases	9,937,128	11,704,364	11,693,321	5,377,918	5,451,576	(73,657)	-1.4%	11,555,657
Transfers and subsidies	391,968	446,206	473,304	202,510	221,716	(19,206)	-8.7%	567,366
Other expenditure	9,557,855	11,825,581	11,917,432	4,812,030	4,810,884	1,146	0.0%	11,858,919
Total Expenditure	36,079,026	41,779,617	41,896,276	18,770,540	19,255,013	(484,473)	-2.5%	42,033,801
Surplus/(Deficit)	4,111,344	(857,667)	(857,668)	3,447,148	2,197,893	1,249,255	56.8%	(365,900)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	600,671	599,607	1,064	0.2%	2,556,221
Contributions & Contributed assets	52,664	53,700	53,700	22,501	22,255	246	1.1%	60,887
Surplus/(Deficit) after capital transfers & contributions	6,242,068	1,407,418	1,407,705	4,070,321	2,819,755	1,250,565	44.4%	2,251,207
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,705	4,070,321	2,819,755	1,250,565	44.4%	2,251,207
Capital expenditure & funds sources								
Capital expenditure	5,316,290	8,388,432	8,784,724	2,470,421	2,163,008	307,413	14.2%	7,033,929
Capital transfers recognised	2,119,370	2,265,085	2,265,373	621,162	632,226	(11,064)	-1.8%	1,980,818
Borrowing	388,077	1,091,580	1,091,580	312,763	139,882	172,880	123.6%	767,744
Internally generated funds	2,808,842	5,031,767	5,427,771	1,536,497	1,390,899	145,597	10.5%	4,285,367
Total sources of capital funds	5,316,290	8,388,432	8,784,724	2,470,421	2,163,008	307,413	14.2%	7,033,929
Financial position								
Total current assets	18,597,563	18,469,328	15,471,870	17,311,820				15,471,870
Total non current assets	52,356,002	58,066,233	59,024,584	55,798,201				59,024,584
Total current liabilities	9,114,291	12,857,487	8,490,539	6,250,275				8,490,539
Total non current liabilities	13,148,025	14,911,172	14,911,172	14,087,169				14,911,172
Community wealth/Equity	48,691,250	48,766,902	51,094,743	52,772,576				51,094,743
Cash flows								
Net cash from (used) operating	9,246,334	4,563,204	4,563,492	4,119,202	3,222,328	(896,875)	-27.8%	4,563,492
Net cash from (used) investing	(6,170,498)	(7,718,788)	(8,075,450)	(2,810,024)	(3,495,247)	(685,224)	19.6%	(8,075,450)
Net cash from (used) financing	(143,179)	748,685	748,685	899,165	899,166	1	0.0%	748,685
Cash/cash equivalents at the month/year end	8,419,275	4,985,877	5,656,001	10,627,619	9,045,521	(1,582,098)	-17.5%	5,656,001
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	2,282,290	227,401	236,510	29,143	162,338	909,726	4,613,114	8,660,131
Creditors Age Analysis								
Total Creditors	371,465	(6)	-	(166)	-	-	2,714	369,568

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

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	15,443,185	15,376,936	15,376,950	8,521,764	8,361,012	160,752	1.9%	15,444,712
Executive and council	1,085	299	299	86	101	(16)	-15.5%	2,333
Finance and administration	15,442,092	15,376,634	15,376,648	8,521,675	8,360,912	160,763	1.9%	15,442,376
Internal audit	8	3	3	3	(1)	4	-299.1%	3
Community and public safety	3,321,949	3,278,566	3,394,402	1,769,683	1,421,690	347,994	24.5%	3,510,727
Community and social services	133,503	125,649	125,649	45,100	52,576	(7,477)	-14.2%	139,675
Sport and recreation	88,066	63,591	63,591	21,909	23,363	(1,454)	-6.2%	62,318
Public safety	1,397,410	1,238,308	1,238,308	882,677	605,278	277,399	45.8%	1,205,474
Housing	1,305,811	1,374,066	1,489,902	640,757	545,953	94,804	17.4%	1,649,645
Health	397,158	476,952	476,952	179,241	194,520	(15,279)	-7.9%	453,615
Economic and environmental services	1,820,674	2,297,417	2,297,692	792,982	751,367	41,615	5.5%	2,436,084
Planning and development	361,835	450,811	450,811	198,147	197,818	329	0.2%	433,363
Road transport	1,435,992	1,831,775	1,832,049	589,708	551,895	37,813	6.9%	1,972,608
Environmental protection	22,848	14,831	14,831	5,127	1,653	3,474	210.2%	30,113
Trading services	21,732,550	22,228,113	22,228,810	11,751,428	11,536,720	214,708	1.9%	22,887,359
Energy sources	13,551,701	14,080,480	14,081,178	7,712,951	7,238,646	474,306	6.6%	14,826,243
Water management	4,539,934	4,468,355	4,468,354	2,246,635	2,430,565	(183,930)	-7.6%	4,499,568
Waste water management	2,061,455	1,956,104	1,956,104	815,251	902,130	(86,879)	-9.6%	1,864,930
Waste management	1,579,460	1,723,174	1,723,174	976,591	965,379	11,212	1.2%	1,696,618
Other	2,736	6,002	6,127	5,004	3,980	1,024	25.7%	6,127
Total Revenue - Functional	42,321,094	43,187,035	43,303,982	22,840,861	22,074,768	766,093	3.5%	44,285,009
Expenditure - Functional								
Governance and administration	8,078,174	8,994,792	8,987,119	3,883,867	4,146,696	(262,829)	-6.3%	9,311,025
Executive and council	427,984	535,009	534,855	234,160	241,823	(7,663)	-3.2%	532,487
Finance and administration	7,607,324	8,413,698	8,408,181	3,625,501	3,882,625	(257,125)	-6.6%	8,730,649
Internal audit	42,866	46,085	44,083	24,207	22,248	1,959	8.8%	47,888
Community and public safety	7,347,035	7,785,248	7,926,434	3,694,248	3,669,127	25,121	0.7%	7,938,280
Community and social services	905,997	971,924	978,182	445,925	453,083	(7,158)	-1.6%	953,465
Sport and recreation	1,192,184	1,114,871	1,122,063	569,290	522,515	46,775	9.0%	1,141,346
Public safety	2,903,921	2,910,539	2,923,725	1,442,859	1,413,837	29,022	2.1%	2,901,056
Housing	1,173,517	1,480,067	1,594,690	619,563	670,488	(50,925)	-7.6%	1,694,858
Health	1,171,416	1,307,848	1,307,774	616,612	609,206	7,406	1.2%	1,247,555
Economic and environmental services	4,414,880	5,277,186	5,256,156	2,262,146	2,145,616	116,530	5.4%	5,348,462
Planning and development	1,028,431	1,511,371	1,502,282	598,292	612,388	(14,095)	-2.3%	1,447,426
Road transport	3,238,984	3,607,973	3,592,131	1,591,815	1,461,227	130,588	8.9%	3,725,713
Environmental protection	147,465	157,842	161,743	72,039	72,001	38	0.1%	175,323
Trading services	16,131,637	19,596,544	19,600,453	8,883,083	9,249,134	(366,050)	-4.0%	19,301,452
Energy sources	10,058,040	11,596,405	11,599,477	5,468,895	5,515,318	(46,423)	-0.8%	11,630,884
Water management	2,661,718	3,747,227	3,749,880	1,609,633	1,781,745	(172,113)	-9.7%	3,338,078
Waste water management	1,546,091	2,049,818	2,048,002	877,352	967,809	(90,457)	-9.3%	2,126,489
Waste management	1,865,788	2,203,094	2,203,093	927,204	984,262	(57,058)	-5.8%	2,206,001
Other	107,300	125,847	126,114	47,195	44,440	2,755	6.2%	134,582
Total Expenditure - Functional	36,079,026	41,779,617	41,896,276	18,770,540	19,255,013	(484,473)	-2.5%	42,033,801
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,706	4,070,322	2,819,755	1,250,566	44.4%	2,251,208

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

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

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	974,189	411,670	441,733	(30,063)	-6.8%	986,510
Vote 2 - Corporate Services	69,717	71,523	71,523	33,567	37,545	(3,979)	-10.6%	66,230
Vote 3 - Economic Opportunities & Asset Managemnt	282,742	181,445	181,570	114,490	94,721	19,769	20.9%	222,865
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	13,875,403	7,558,653	7,084,281	474,372	6.7%	14,620,468
Vote 5 - Finance	15,957,830	16,196,525	16,196,538	9,361,392	9,180,671	180,721	2.0%	16,236,222
Vote 6 - Human Settlements	1,185,791	1,249,070	1,364,906	547,015	452,207	94,808	21.0%	1,513,649
Vote 7 - Office of the City Manager	164	6	6	22	1	22	4283.1%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,291,229	901,678	622,944	278,734	44.7%	1,386,588
Vote 9 - Spatial Planning & Environment	152,894	166,410	166,410	74,244	79,811	(5,567)	-7.0%	168,977
Vote 10 - Transport	1,421,443	1,801,886	1,802,161	576,442	537,145	39,297	7.3%	1,807,517
Vote 11 - Urban Management	231,777	301,769	301,769	127,395	120,472	6,923	5.7%	283,268
Vote 12 - Water & Waste	7,316,631	7,078,278	7,078,277	3,134,294	3,423,238	(288,944)	-8.4%	6,992,710
Total Revenue by Vote	42,321,094	43,187,035	43,303,981	22,840,861	22,074,768	766,093	3.5%	44,285,008
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,925,379	1,705,370	1,699,711	5,659	0.3%	3,844,311
Vote 2 - Corporate Services	1,709,075	1,808,667	1,808,667	922,828	915,788	7,039	0.8%	1,872,745
Vote 3 - Economic Opportunities & Asset Managemnt	1,176,967	1,368,210	1,368,335	653,373	598,021	55,353	9.3%	1,430,273
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	12,061,417	5,630,114	5,746,850	(116,735)	-2.0%	12,097,935
Vote 5 - Finance	3,363,625	3,004,417	3,004,417	1,423,998	1,495,064	(71,065)	-4.8%	3,321,105
Vote 6 - Human Settlements	1,164,939	1,468,810	1,584,646	619,525	669,374	(49,848)	-7.4%	1,700,804
Vote 7 - Office of the City Manager	176,978	237,561	237,561	108,014	116,871	(8,857)	-7.6%	239,114
Vote 8 - Safety & Security	3,347,986	3,598,555	3,598,555	1,678,938	1,656,113	22,825	1.4%	3,596,406
Vote 9 - Spatial Planning & Environment	575,368	711,474	711,474	315,265	339,561	(24,296)	-7.2%	697,345
Vote 10 - Transport	3,322,165	3,679,302	3,679,302	1,583,481	1,515,477	68,004	4.5%	3,660,112
Vote 11 - Urban Management	748,443	1,142,379	1,142,379	400,302	396,868	3,434	0.9%	1,097,253
Vote 12 - Water & Waste	6,725,039	8,774,142	8,774,142	3,729,332	4,105,316	(375,984)	-9.2%	8,476,395
Total Expenditure by Vote	36,079,026	41,779,617	41,896,276	18,770,541	19,255,013	(484,472)	-2.5%	42,033,799
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,706	4,070,321	2,819,755	1,250,565	44.4%	2,251,209

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

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

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

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	9,536,185	9,916,685	9,916,684	5,023,041	4,958,340	64,700	1.3%	9,950,180
Service charges - electricity revenue	13,042,932	13,623,146	13,623,146	7,439,887	6,980,474	459,412	6.6%	14,368,248
Service charges - water revenue	3,123,527	3,212,017	3,212,017	1,399,074	1,584,753	(185,679)	-11.7%	2,969,773
Service charges - sanitation revenue	1,602,463	1,568,599	1,568,599	718,105	787,205	(69,100)	-8.8%	1,482,072
Service charges - refuse revenue	1,138,907	1,286,433	1,286,433	643,889	643,217	672	0.1%	1,236,834
Rental of facilities and equipment	395,688	311,781	311,781	134,278	159,312	(25,034)	-15.7%	319,959
Interest earned - external investments	1,122,065	912,495	912,495	591,240	530,817	60,423	11.4%	912,473
Interest earned - outstanding debtors	358,499	380,814	380,814	190,927	187,833	3,095	1.6%	394,487
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,485,757	1,185,453	1,185,453	855,667	581,876	273,791	47.1%	1,142,748
Licences and permits	64,881	82,218	82,219	29,904	33,116	(3,212)	-9.7%	79,696
Agency services	230,144	217,672	217,672	118,838	104,836	14,002	13.4%	219,336
Transfers and subsidies	7,049,218	7,376,568	7,493,226	4,613,697	4,502,335	111,362	2.5%	7,722,432
Other revenue	916,842	804,335	804,335	425,141	378,177	46,964	12.4%	822,156
Gains on disposal of PPE	123,262	43,732	43,733	34,002	20,616	13,385	64.9%	47,505
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,038,608	22,217,689	21,452,906	764,782	3.6%	41,667,901
Expenditure By Type								
Employee related costs	12,365,555	13,817,805	13,826,394	6,457,740	6,834,014	(376,274)	-5.5%	14,030,442
Remuneration of councillors	161,297	179,818	179,818	81,268	81,157	111	0.1%	179,818
Debt impairment	1,582,947	2,341,628	2,341,628	1,175,939	1,164,689	11,250	1.0%	2,213,244
Depreciation & asset impairment	2,832,012	3,015,086	3,015,086	1,455,583	1,472,917	(17,334)	-1.2%	3,040,783
Finance charges	833,211	790,756	790,920	383,491	382,750	742	0.2%	800,816
Bulk purchases	8,632,303	10,092,601	10,092,601	4,717,473	4,765,719	(48,245)	-1.0%	10,069,094
Other materials	1,304,825	1,611,763	1,600,720	660,445	685,857	(25,412)	-3.7%	1,486,563
Contracted services	5,996,310	7,156,498	7,231,307	2,671,017	2,575,156	95,861	3.7%	7,388,674
Transfers and subsidies	391,968	446,206	473,304	202,510	221,716	(19,206)	-8.7%	567,366
Other expenditure	1,954,501	2,326,698	2,343,741	958,188	1,070,546	(112,358)	-10.5%	2,256,218
Loss on disposal of PPE	24,097	756	756	6,885	492	6,393	1298.2%	783
Total Expenditure	36,079,026	41,779,617	41,896,276	18,770,540	19,255,013	(484,473)	-2.5%	42,033,801
Surplus/(Deficit)	4,111,344	(857,667)	(857,668)	3,447,148	2,197,893	1,249,255	56.8%	(365,900)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	600,671	599,607	1,064	0.2%	2,556,221
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	49,804	53,700	53,700	22,501	22,255	246	1.1%	60,887
Transfers and subsidies - capital (in-kind - all)	2,860	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Taxation	6,242,068	1,407,418	1,407,705	4,070,321	2,819,755			2,251,207
Surplus/(Deficit) after taxation	6,242,068	1,407,418	1,407,705	4,070,321	2,819,755			2,251,207
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	6,242,068	1,407,418	1,407,705	4,070,321	2,819,755			2,251,207
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,705	4,070,321	2,819,755			2,251,207

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

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	366,393	60,520	98,389	(37,870)	-38.5%	353,896
Vote 2 - Corporate Services	252,050	149,863	158,194	27,484	69,900	(42,416)	-60.7%	133,564
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	393,253	98,389	53,655	44,734	83.4%	358,294
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	313,794	370,768	(56,974)	-15.4%	799,462
Vote 5 - Finance	26,225	116,957	117,129	12,109	17,131	(5,022)	-29.3%	107,929
Vote 6 - Human Settlements	670,112	869,063	885,245	344,566	253,039	91,527	36.2%	888,684
Vote 7 - Office of the City Manager	2,500	973	1,115	425	677	(252)	-37.2%	1,307
Vote 8 - Safety & Security	206,866	535,237	539,292	97,467	48,643	48,825	100.4%	477,863
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	17,578	44,876	(27,298)	-60.8%	70,506
Vote 10 - Transport	973,584	1,326,126	1,482,117	454,200	400,919	53,281	13.3%	1,176,600
Vote 11 - Urban Management	22,429	122,981	123,901	9,731	4,623	5,108	110.5%	94,630
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	1,034,158	800,389	233,769	29.2%	2,571,195
Total Capital Expenditure	5,316,290	8,388,432	8,784,724	2,470,421	2,163,008	307,413	14.2%	7,033,929
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,141,804	246,521	231,157	15,364	6.6%	1,061,666
Executive and council	3,413	24,280	24,480	932	726	206	28.3%	23,362
Finance and administration	950,102	1,095,600	1,117,192	245,580	230,299	15,281	6.6%	1,038,027
Internal audit	275	131	131	9	131	(123)	-93.4%	276
Community and public safety	988,852	1,547,286	1,578,387	437,845	351,185	86,660	24.7%	1,515,199
Community and social services	83,095	105,089	117,423	22,700	32,774	(10,075)	-30.7%	105,650
Sport and recreation	88,538	141,792	140,524	19,915	27,090	(7,175)	-26.5%	132,844
Public safety	87,618	349,905	355,560	38,859	24,184	14,674	60.7%	308,387
Housing	670,112	869,063	885,245	344,566	253,039	91,527	36.2%	888,684
Health	59,489	81,436	79,634	11,805	14,097	(2,292)	-16.3%	79,634
Economic and environmental services	1,066,375	1,534,310	1,707,843	481,218	449,507	31,711	7.1%	1,332,985
Planning and development	51,066	151,588	165,606	22,368	41,611	(19,243)	-46.2%	113,343
Road transport	988,308	1,345,610	1,500,785	456,344	401,491	54,853	13.7%	1,192,594
Environmental protection	27,000	37,112	41,452	2,506	6,405	(3,899)	-60.9%	27,048
Trading services	2,292,473	4,176,629	4,346,329	1,304,731	1,129,239	175,493	15.5%	3,347,508
Energy sources	736,092	805,190	858,054	300,937	349,684	(48,747)	-13.9%	766,430
Water management	921,660	1,517,922	1,538,086	515,625	268,606	247,018	92.0%	1,087,257
Waste water management	533,320	1,381,056	1,429,555	405,377	305,771	99,606	32.6%	1,204,226
Waste management	101,400	472,461	520,633	82,793	205,178	(122,385)	-59.6%	289,595
Other	14,800	10,195	10,361	106	1,921	(1,815)	-94.5%	3,861
Total Capital Expenditure - Functional Classification	5,316,290	8,388,432	8,784,724	2,470,421	2,163,008	307,413	14.2%	7,261,218
Funded by:								
National Government	2,047,136	2,189,348	2,189,635	593,543	606,379	(12,836)	-2.1%	1,906,556
Provincial Government	22,430	22,038	22,038	5,128	3,592	1,536	42.8%	14,061
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	53,700	22,491	22,255	236	1.1%	60,200
Transfers recognised - capital	2,119,370	2,265,085	2,265,373	621,162	632,226	(11,064)	-1.8%	1,980,818
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	388,077	1,091,580	1,091,580	312,763	139,882	172,880	123.6%	767,744
Internally generated funds	2,808,842	5,031,767	5,427,771	1,536,497	1,390,899	145,597	10.5%	4,285,367
Total Capital Funding	5,316,290	8,388,432	8,784,724	2,470,421	2,163,008	307,413	14.2%	7,033,929

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

**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	2018/19	Budget Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	302,472	146,904	146,904	126,624	146,904
Call investment deposits	10,649,133	6,199,428	7,773,568	10,649,133	7,773,568
Consumer debtors	6,215,923	9,710,204	6,538,936	4,771,338	6,538,936
Other debtors	985,204	1,826,248	528,864	1,305,068	528,864
Current portion of long-term receivables	8,838	15,755	4,007	8,838	4,007
Inventory	435,992	570,789	479,590	450,818	479,590
Total current assets	18,597,563	18,469,328	15,471,870	17,311,820	15,471,870
Non current assets					
Long-term receivables	23,794	23,333	11,450	209,666	11,450
Investments	5,342,557	5,171,322	5,765,080	7,579,589	5,765,080
Investment property	582,962	581,285	581,285	582,962	581,285
Investments in Associate	–	–	–	–	–
Property, plant and equipment	45,703,232	51,856,546	52,233,023	46,718,324	52,233,023
Biological	–	–	–	–	–
Intangible	693,178	424,856	424,856	697,380	424,856
Other non-current assets	10,280	8,891	8,891	10,280	8,891
Total non current assets	52,356,002	58,066,233	59,024,584	55,798,201	59,024,584
TOTAL ASSETS	70,953,565	76,535,561	74,496,454	73,110,020	74,496,454
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	410,962	461,809	452,058	444,382	452,058
Trade and other payables	7,127,758	10,762,203	6,405,006	4,243,379	6,405,006
Provisions	1,147,974	1,143,617	1,143,617	1,134,917	1,143,617
Total current liabilities	9,114,291	12,857,487	8,490,539	6,250,275	8,490,539
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	7,210,081	7,838,577
Provisions	6,877,088	7,072,595	7,072,595	6,877,088	7,072,595
Total non current liabilities	13,148,025	14,911,172	14,911,172	14,087,169	14,911,172
TOTAL LIABILITIES	22,262,316	27,768,659	23,401,711	20,337,444	23,401,711
NET ASSETS	48,691,250	48,766,902	51,094,743	52,772,576	51,094,743
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	43,892,330	43,002,095	46,323,333	48,125,793	46,323,333
Reserves	4,798,920	5,764,808	4,771,410	4,646,783	4,771,410
TOTAL COMMUNITY WEALTH/EQUITY	48,691,250	48,766,902	51,094,743	52,772,576	51,094,743

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

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,714,194	4,935,670	4,855,672	79,999	1.6%	9,714,194
Service charges	20,600,259	18,787,179	18,787,179	10,203,719	9,495,442	708,278	7.5%	18,787,179
Other revenue	2,573,710	1,746,152	1,746,152	710,384	839,947	(129,563)	-15.4%	1,746,152
Government - operating	4,468,913	7,376,568	7,493,227	5,091,660	5,630,998	(539,338)	-9.6%	7,493,227
Government - capital	2,079,448	2,211,385	2,211,673	1,053,504	1,047,751	5,753	0.5%	2,211,673
Interest	1,427,759	912,495	912,495	531,217	428,889	102,329	23.9%	912,495
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,505,458)	(35,467,695)	(35,584,353)	(18,066,372)	(18,735,827)	(669,455)	3.6%	(35,584,353)
Finance charges	(717,853)	(717,075)	(717,075)	(340,580)	(340,543)	37	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,246,334	4,563,204	4,563,492	4,119,202	3,222,328	(896,875)	-27.8%	4,563,492
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	97,432	-	-	-	-	97,432
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	7,513	1,228	1,228	-	-	-	-	1,228
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	-	-	-	-	(267,859)
Payments								
Capital assets	(5,392,818)	(7,549,589)	(7,906,251)	(2,810,024)	(3,495,247)	(685,224)	19.6%	(7,906,251)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,170,498)	(7,718,788)	(8,075,450)	(2,810,024)	(3,495,247)	(685,224)	19.6%	(8,075,450)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	1,091,579	1,091,580	(1)	0.0%	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,983	-	-	-	-	41,983
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(192,414)	(192,414)	0	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	748,685	899,165	899,166	1	0.0%	748,685
NET INCREASE/ (DECREASE) IN CASH HELD	2,932,657	(2,406,899)	(2,763,274)	2,208,344	626,246			(2,763,274)
Cash/cash equivalents at beginning:	5,486,618	7,392,776	8,419,275	8,419,275	8,419,275			8,419,275
Cash/cash equivalents at month/year end:	8,419,275	4,985,877	5,656,001	10,627,619	9,045,521			5,656,001

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

Corporate performance for Quarter 2 of 2020 – material variance explanation

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1.C Number of outstanding valid applications for commercial electricity services expressed as a percentage of commercial customers	-3.90%	This indicator was under-achieved, due to the complex nature of these supplies, which took longer than the target timeframes.	An amendment to the target is proposed. Responsible person: Nassiep Kadri Due date: On-going
3.I Number of water services points (taps) provided to informal settlements (NKPI)	-0.17%	The non-performance relates to the unavailability of the new plumbing and maintenance tender 296Q/2016/17. The tender was envisaged to be in place within the first quarter of the current financial year, however, this did not materialise. The original award date for tender 296Q/2016/17 was 26 November 2018. However, legal advice was sought, due to the perceived notion that the award was incorrectly awarded. The legal opinion was received on 14 May 2019 with the award letters distributed on 13 June 2019. The Director's signature was obtained on 3 September 2019 and the necessary contractual documents from the service providers were received on 9 September 2019. The contract was formally released 2 weeks later on 23 September 2019.	The department is currently in the process of raising purchase orders, with the project rollout anticipated to follow shortly. Responsible person: Michael Webster/Llast Mudondo Due date: On-going
4.D Percentage of people from employment equity target groups employed in three highest levels of management, in compliance with the City's approved employment equity (EE plan) (NKPI)	-0.97%	There was a considerable number of appointments in the first quarter, which were not in line with the EE plan targets for this year. The appointment of non-designated employees accounted for over 80% of appointments made for level 1-3 in quarter one.	To ensure that appointments/promotions are in line with EE Plan targets for 2019/20. Responsible person: Craig Kesson/ Zukiswa Mandlana Due date: On-going

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	64,700	1.3%	The variance is a combination of over-/under-recovery mainly on: 1. Property Rates (over), due to continuous real time supplementary valuations resulting in an updated valuation base; and 2. Income forgone (under), due to fewer than anticipated old-age rebates and exemption applications received to date.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Service charges - electricity revenue	459,412	6.6%	The over-recovery reflects against the Large Customer (commercial customers) category (R254 million) and against the Time Of Use (TOU) Tariff category (R202 million). This over-recovery is due to periodic changes in consumption and the winter peak tariff seasonalisation of customers linked to these categories. The seasonalisation of the TOU tariff is not aligned to the period budget as it is wholly dependent on when customers migrate to the new tariffs. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option for them. The extent of the over-recovery will reduce as the low demand period has been reached.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Service charges - water revenue	(185,679)	-11.7%	The forecasted revenue for 2019/20 is dependent on the consumption trends projected to sustain the cost of water and sanitation services as the City moves out of the drought period. Analysis of the financial information at this stage indicates that consumption has not increased to the anticipated levels resulting in under-recovery.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Service charges - sanitation revenue	(69,100)	-8.8%	The forecasted revenue for 2019/20 is dependent on the consumption trends projected to sustain the cost of water and sanitation services as the City moves out of the drought period. Analysis of the financial information at this stage indicates that consumption has not increased to the anticipated levels resulting in under-recovery.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Service charges - refuse revenue	672	0.1%	Immaterial variance.	-
Rental of facilities and equipment	(25,034)	-15.7%	The variance is mainly within the Human Settlements directorate where revenue from Council rental stock is lower than planned, due to higher than planned Indigent Relief and Rental Subsidies actuals. In addition, ongoing data clean-up resulted in the reversal of prior year billings, which impacted the current year budget provisions.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 Adjustments budget.
Interest earned - external investments	60,423	11.4%	The over-recovery, is due to higher than expected cash and investment fund balances to date.	No corrective action required.
Interest earned - outstanding debtors	3,095	1.6%	Immaterial variance.	-

Table continues on next page

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Dividends received	—	-	-	-
Fines, penalties and forfeits	273,791	47.1%	The over-recovery is mainly on: 1. Traffic fines - accruals (R262 million), due to more than planned fines issued for traffic and various by-law offences during this period; and 2. Traffic fines - paid (R11 million), due to more fines paid to date as a result of convenient payment facilities being made available to the public as well as the impact of fines reduced by the courts, making it more affordable for the public to pay.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Licences and permits	(3,212)	-9.7%	Immaterial variance.	-
Agency services	14,002	13.4%	The over-recovery is due to an increase in the number of registration of new- and unlicensed vehicles.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Transfers and subsidies	111,362	2.5%	The variance is a combination of over-/under-recovery within the following directorates: 1. Community Services (under), due to outstanding payments for health-related expenditure claims submitted to the Western Cape Government (WCG). 2. Human Settlements (over), due to period budget provisions not being aligned to actual spending, which is higher than planned on projects rolled over from 2018/19 as progress is ahead of the original construction schedule. 3. Transport (over), where deviation reports and contracts with service providers for the Automated Fare Collection (AFC)/Advanced Public Transport Management Systems (APTMS) were concluded faster than anticipated resulting in payments being processed earlier than anticipated. 4. Finance (over), due to earlier than anticipated income realised iro the VAT portion on a number of USDG projects currently in progress.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments to operating grants and donations projects were proposed in the January 2020 adjustments budget.
Other revenue	46,964	12.4%	The variance is a combination of over-/under-recovery mainly on: 1. Recoveries of Infrastructure Maintenance (over), due to a refund from Eskom as a result of underspending from previous years' on electrification projects in the Eskom-supply area. 2. Cash Recovery - Claims (over), due to a cash refund from SASRIA for higher than planned insurance claims. 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 in the City and 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. 6. Building Levies (under), due to demand being less than anticipated as a result of current conditions within the construction industry. 7. Treatment Effluent Sales (over), due to an increase in the volumes of treated effluent sold.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Gains on disposal of PPE	13,385	64.9%	The variance is due to higher than anticipated land sales as well as proceeds from the auction of fleet, plant and equipment. The timing of actual revenue in this category cannot be accurately forecasted.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.

Table SC1: Material variance explanations for revenue by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - Community Services & Health	(30,063)	-6.8%	The under-recovery reflects against the following categories: 1. Rental of Facilities and Equipment, due to lower than anticipated demand as well as the impact of intermittent maintenance and emergency repairs, which resulted in the temporary closure of facilities. 2. Transfers and Subsidies, due to payments outstanding from the Western Cape Government for health claims submitted by the City. 3. Transfers and Subsidies - Capital, due to construction of the Heideveld ECD Centre and Welmoed Cemetery development being behind schedule.	1. Alignment of the budget base to actual revenue trends is proposed in the January 2020 adjustments budget. 2. The budget on the unconditional provincial health grant was reviewed and aligned to payments received/anticipated from WCG Health. 3. Extension of time claims has been approved. The contractor has submitted a revised programme, which will take the programme beyond completion date with possible penalties being enforced.
Vote 2 - Corporate Services	(3,979)	-10.6%	The variance is a combination of under-/over-recovery. 1. Grants & Subsidies: National (Conditional) (under), where expenditure relating to the appointment of graduates (funded ex ISDG) is less than planned as well as delays in appointment of the Implementation Coordinator in the CPPM department (funded ex PPM Program Support grant). 2. Service charges - Infrastructure and facilities (under), mainly on broadband-related revenue, as broadband implementation was paused following an investigation and the subsequent requirement to review the business model for the City. In addition, the bulk of the contract with the WCG was cancelled. 3. Skills Development Levy (over), due to higher than planned payments received to date. The unpredictable nature of payments make periodic budget estimates difficult.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Vote 3 - Economic Opportunities & Asset Management	19,769	20.9%	Over-recovery reflects against the following categories: 1. Rental of facilities and equipment, due to more than planned lease agreements concluded and higher than planned negotiated lease rental rates being billed. 2. Gains on disposal of PPE, due to more than anticipated land sales concluded to date and higher than anticipated proceeds from the auction of fleet, plant and equipment.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Vote 4 - Energy & Climate Change	474,372	6.7%	The variance is a combination of over-/under-recovery mainly on: 1. Electricity sales (over), where the over-recovery is against the Large Customer (commercial customers) category (R254 million) and the Time Of Use (TOU) Tariff category (R202 million). The over-recovery is due to periodic changes in consumption and the winter peak tariff seasonalisation of customers linked to these categories. The seasonalisation of the TOU tariff is not aligned to the period budget as it is wholly dependent on when customers migrate to the new tariffs. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option for them. The extent of the over-recovery will reduce as the low demand period has been reached. 2. Other Revenue (over): a) Recoveries of Infrastructure Maintenance, due to refunds from Eskom as a result of underspending from previous years on electrification projects in the Eskom-supply area; and b) Development Contribution/Levy & BICL, where revenue is dependent on property development, which is unpredictable and fluctuates constantly. 3. Transfers and Subsidies - Capital (under), due to the 'Nomzamo Electrification' project being behind schedule as the contractor is struggling to fulfil tasks on time because of capacity constraints.	Adjustments to the budget on the following revenue elements will be proposed in the January 2020 adjustments budget: 1. Electricity sales; 2. Recoveries of Infrastructure Maintenance; and 3. Nomzamo Electrification project.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 5 - Finance	180,721	2.0%	The variance is a combination of over-/under-recovery. 1. Property rates (over), due to continuous real time supplementary valuations resulting in an updated valuation base. 2. Service charges (under), due to lower than planned indigent applications for refuse removal services received to date. 3. Interest received - External investments (over), due to higher than expected cash and investment fund balances to date. 4. Transfers and subsidies - Grants and Subsidies: National (unconditional grants) (over), due to earlier than anticipated income realised iro the VAT portion on a number of USDG projects currently in progress. 5. Agency income - Provincial (over), due to an increase in the number of registrations of new- and unlicensed vehicles. 6. Other revenue (over), mainly on Cash Recovery - Claims, due to a cash refund from SASRIA for higher than planned insurance claims.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Vote 6 - Human Settlements	94,808	21.0%	The variance is a combination of over-/under-recovery, mainly on: 1. Indigent Relief (over), which is higher than planned as it is demand driven and dependent on eligibility. 2. Subsidies/Rebates (over), which is higher than planned as it is demand driven and dependant on eligibility. 3. Rental of fixed assets: Non-market related (under), where revenue from Council rental stock is lower than planned, due to higher than planned Indigent Relief and Rental Subsidies actuals. In addition, ongoing data clean-up resulted in the reversal of prior year billings, which impacted the current year budget provisions. 4. Transfers and subsidies (over), due to period budget provisions not being aligned to actual spending, which is higher than planned on projects rolled over from 2018/19 as progress is ahead of the original construction schedule. 5. Transfers and Subsidies - Capital (over), due to good contractor performance mainly on: Belhar CBD project, Maroela Housing project, Urbanisation Backyard Informal Settlements project, and Conradie HSG Development.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Vote 7 - Office of the City Manager	22	4283.1%	Immaterial variance.	-

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

Revenue by Vote				
Vote 8 - Safety & Security	278,734	44.7%	The variance is a combination of over-/under-recovery. 1. Fines, penalties and forfeits (over), mainly relating to traffic fines: a) Traffic fines - accruals (R262 million), due to more than planned fines issued for traffic- and various by-law offences during this period; and b) Traffic fines - paid (R11 million), due to more fines paid to date as a result of convenient payment facilities being made available to the public as well as the impact of fines reduced by the courts, making it more affordable for the public to pay. 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 delays in appointment of staff members for various CID projects, as relevant HR processes were dependant on Council approving the EPWP Exclusion report, which requested the exclusion of staff from the requirements outlined in the Jobseekers Database Policy.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Vote 9 - Spatial Planning & Environment	(5,567)	-7.0%	Under-recovery reflect against the following categories: 1. Building levies, due to less than anticipated demand as a result of current conditions within the construction industry. 2. Transfers and subsidies, due to a grant-funded position that will not be filled as the functions of the position fall within the Transport directorate. 3. Revenue Capital, due to initial delays in the Kruskal Avenue project in Bellville as informal traders had to be relocated.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Vote 10 - Transport	39,297	7.3%	The variance is a combination of over-/under recovery. 1. Licences and permits: Road and transport (under), due to fewer than planned wayleave permit applications received where the trenchless methodology has not been applied by contractors. 2. Transfers and Subsidies (over), where deviation reports and contracts with service providers for the Automated Fare Collection (AFC)/Advanced Public Transport Management Systems (APTMS) were concluded faster than anticipated resulting in payments being processed earlier than anticipated. 3. Other Revenue (over): a) Bus fares - Transit Products, due to an increase in MyCiTi bus ridership as a result of route modernisation; and b) Development Contributions, which is higher than planned as it is dependant on property development and therefore difficult to predict. 4. Transfers and Subsidies - Capital (under): a) Inner City NMT project, due to a prolonged tender evaluation process, which has delayed the commencement of the project to January 2020; b) IRT - Jan Smuts project, as initial delays were experienced, due to issues relating to underground services; and c) Road Rehab - Bishop Lavis project, where the contract is in the process of being terminated as the contractor is insolvent. A re-tender of the remaining works will follow after the legal process has been completed.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.

Table continues on next page.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 11 - Urban Management	6,923	5.7%	The over-recovery is mainly on CID: Commercial, due to higher than planned revenue received from levies. This is as a result of supplemental valuations of properties within the CID and two new CIDs added since the start of the financial year.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Vote 12 - Water & Waste	(288,944)	-8.4%	The variance is a combination of over-/under-recovery. 1. Service Charges - Water Revenue (R185.6 million under) and Sanitation Revenue (R69.1 million under). Anticipated revenue for the year is dependent on the consumption trends projected to sustain the cost of water and sanitation services as the City moves out of the drought period. Analysis of the financial information at this stage indicates that consumption has not increased to the anticipated levels resulting in an under-recovery. 2. Service Charges - Refuse Revenue (R29.5 million under): a) Refuse charges, where the use of refuse containers is demand driven and currently lower than anticipated; and b) Disposal coupon fees, due to less than planned waste being disposed of by private contractors at landfill sites. 3. Other revenue (over): a) Collection charges recovered, due to unforeseen dunning charges received for the recovery of outstanding debt; b) Development Contribution Levy, due to higher than planned revenue received from development levies imposed on developers; c) By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dam; and d) Treatment Effluent - Sales, due to an increase in the volumes of treated effluent sold. 4. Interest on outstanding debt (under), due to the interest on outstanding debtors being less than planned. 5. Transfers and subsidies - Capital (under) mostly within the Water & Sanitation Services department, due to reprioritisation of projects as well as tenders being awarded slightly later than anticipated.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget. Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.

Table SC1: Material variance explanations for expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 1 - Community Services & Health	5,659	0.3%	The variance is 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. Other Materials - Pharmaceutical Supplies and G&D Vaccines (under), due to delays in releasing Cape Medical Depot (CMD) purchase orders as supporting documents are still in the process of being verified as required by SCM. 3. Contracted Services (over): a) Medical staff, where the high level of medical-related vacancies resulted in the utilisation of Labour Broker staff to fill the gap during the recruitment and selection process; and b) Security Services - Municipal Facilities, where the actual requirement to date is higher than planned, due to an increase in vandalism of facilities.	The overall over expenditure to date was addressed by the review of period budget provisions on various elements with adjustments to these elements proposed in the January 2020 adjustments budget. The directorate has 479 vacancies in various stages of the recruitment and selection process; 379 posts were filled while 166 were terminated since the beginning of the financial year.
Vote 2 - Corporate Services	7,039	0.8%	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. Depreciation & Asset Impairment (over), where the capitalisation of assets is not aligned to the anticipated period budgets. 3. Contracted Services (over): a) Advisory Services: Human Resources, where expenditure was incurred ahead of plan; b) Advisory Services: Project Management, where actual expenditure patterns are not aligned to period budgets; c) Advisory Services: Legal cost & Litigation, due to several unplanned high priority legal cases; and d) Contractors: R&M Buildings, where the reposting of actuals to G&D Specialised IT Services has not taken place yet. 4. Other expenditure (under), combination of over/under: a) Training (under), due to reprioritisation of training needs and programmes as well as bursaries pay-outs, which will only occur in the second half of the year; b) Training Programmes (over), due to more training interventions offered and higher volumes of invoices processed than originally anticipated; c) Specialised IT Services (over), due to the higher need for services to date. d) G&D Specialised IT Services (under), where the reposting of actuals from Contractors: R&M Buildings has not taken place yet; e) Telecommunication Services - Lines (over), due to misalignment of the actual expenditure with the period budget; and f) R&M Specialised IT Services (under), due to misalignment of the actual expenditure with the period budget.	The overall over expenditure to date was addressed by the review of period budget provisions on various elements with adjustments to these elements proposed in the January 2020 adjustments budget. The directorate has 183 vacancies in various stages of the recruitment and selection process; 153 positions were filled and 47 terminations processed since the beginning of the financial year.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 3 - Economic Opportunities & Asset Managemnt	55,353	9.3%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Debt impairment (over), due to the unprocessed journal entry on Bad Debts Written-Off Transferred to Provision. 3. Other materials (over), mainly on Materials R&M - Material General & Consumables, due to more materials being used than initially planned for in the Fleet Management- and Facilities Management department. 4. Contracted services (over), combination of over-/under, mainly on: a) Advisory Services: Project Management (over), due to misalignment of the actual expenditure with the period budget; b) Professional Services - Architectural (over), due to more than anticipated architectural services required at the City Hall; c) Contractors: Other - Demolitions (over), due to unplanned expenditure incurred at the City Hall; d) Contractors: Other - Building Contractors (under), due to project implementation being behind schedule as a result of delays in the award of applicable tenders; e) Contractors: R&M - Buildings (over), due to accelerated R&M activities resulting in work completed ahead of schedule; f) Outsourced services: Cleaning costs (over), due to misalignment of actual expenditure with the period budget; g) Outsourced services: Security services - Municipal facilities (over), due to more facilities needing security as well as a higher level of security services required at facilities; and h) Outsourced services: R&M - Clearing & grass cutting (under), where R&M work in the Strategic Assets department is behind schedule. 5. Transfers & subsidies: Grants/Sponsorships (over), where the grant to the Western Cape Economic Development Partnership was paid out earlier than anticipated. 6. Other expenditure - Operating leases (under), due to misalignment of actual expenditure with the period budget.	The overall over expenditure to date was addressed by the review of period budget provisions on various elements with adjustments to these elements proposed in the January 2020 adjustments budget. The directorate has 150 vacancies in various stages of the recruitment and selection process; 43 positions were filled and 23 terminations processed since the beginning of the financial year.

Table continues on next page.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 4 - Energy & Climate Change	(116,735)	-2.0%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk Purchases (over), due to higher than planned bulk purchases of electricity as a result of higher demand during winter. The remaining months are likely to be lower or equal to the budget provisions. 3. Other Materials (under), mainly on: a) Materials Consumables Tools & Equipment, due to the additional budget allocation for MURP-related expenditure, which has not yet been spent. The directorate's budget was prepared based on its capacity to implement budgetary allocations and given the nature of the once-off allocation it is not possible to spend at such short notice and within the limited capacity available; and b) R&M Materials General and Consumables, due to the lower demand for materials to date. 4. Contracted Services (under), mainly on: a) R&M Maintenance of Equipment, due to less maintenance requirements as a result of the replacement of older vehicles; and b) Advisory Services - Project Management, due to an additional budget allocation for MURP-related expenditure that has not yet been spent. The directorate's budget was prepared based on its capacity to implement budgetary allocations and given the nature of the once-off allocation it is not possible to spend at such short notice and within the limited capacity available.	The directorate has 395 vacancies in various stages of the recruitment and selection process; 199 vacancies were filled and 50 posts terminated since the beginning of the financial year. Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Vote 5 - Finance	(71,065)	-4.8%	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. Transfers and sponsorship, where fewer than planned grant-in-aid applications were received to date as well as delays in finalising applications received, due to compliance issues with beneficiaries. 3. Other expenditure, mainly on insurance premiums and claims, where the premiums and claims paid were lower than planned to date.	The directorate has 183 vacancies in various stages of the recruitment and selection process; 105 positions were filled and 43 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible. Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 6 - Human Settlements	(49,848)	-7.4%	The variance is a combination of over-/under recovery. 1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts. 2. Overtime and Standby allowance (over), mainly due to staff capacity constraints and emergencies outside of normal working hours. 3. Depreciation and Asset Impairment (under), where the capitalisation of assets are impacted by completion of projects and delays in completion of capital housing infrastructure developments. 4. Debt Impairment (over), due to the outstanding journal entry on Bad Debts Written-Off Transferred to Provision. 5. Other Materials (over), due to the higher than planned demand for fire kits. It is difficult to accurately budget for fire kits as this is determined by the occurrence of fires and loss of dwellings. 6. Contracted services (under), combination of over/under, mainly on: a) Professional Services - Engineering Civil (over), where actual expenditure is higher than planned, due to operational requirements for the period; b) G&D Advisory Service - quality control (over), where the demand for quality control services is higher than planned as it is linked to the progress of RDP housing projects; c) Building Contractors (under), due to staff capacity constraints within the Maintenance Implementation team, which impacted negatively on the ability to perform planned maintenance tasks; and d) Management Informal Settlements (under), due to fewer than anticipated land invasions. 7. Other expenditure (under), mainly on: a) Subsidy on homeowners redemption, due to misalignment of the budget provision with the actuals to date on the unrealised portion of the housing fund linked to property transfers; and b) Insurance (under), due fewer than planned claims received to date.	The directorate has 157 vacancies in various stages of the recruitment and selection process; 47 positions were filled and 31 terminations processed since the start of the financial year. Professional Services - Engineering Civil: The utilisation of funds from a separate account (SOA) was approved by the Minister in August 2019 and the budget will be adjusted upward in the January 2020 adjustments budget. Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 7 - Office of the City Manager	(8,857)	-7.6%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Transfers and Subsidies (over), due to misalignment of actual expenditure with the period budget provisions. 3. Contracted services: Legal Cost - Legal Advice and Litigation (under), where there is misalignment between the actual expenditure and the period budget provision.	The directorate has 26 vacancies in various stages of the recruitment and selection process; 16 positions were filled and 4 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible. Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Vote 8 - Safety & Security	22,825	1.4%	The variance is a combination of over-/under expenditure. 1. Employee related costs (over), 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. 2. Depreciation (under), due to delays in completing two fire stations in the previous financial year resulting in the assets not being capitalised as planned. 3. Other materials (over), mainly due to the increase in demand for fuel as more vehicles were used for events, protests and accidents. 4. Other expenditure (under), due to the Commission on Revenue Sharing being less than planned as the reconciliations are only done after month-end as well as delays in receiving promotional items, due to vendors being closed during the festive season. 5. Loss on disposal of PPE (over), due to scrapping of radios, which were donated to neighbourhood watches in the City.	The overall over expenditure to date was addressed by the review of period budget provisions on various elements with adjustments to these elements proposed in the January 2020 adjustments budget. Furthermore, the directorate is in process of improving efforts to avoid future over expenditure. The directorate has 555 vacancies in various stages of the recruitment and selection process; 397 posts were filled while 82 were terminated since the beginning of the financial year.
Vote 9 - Spatial Planning & Environment	(24,296)	-7.2%	The variance is mainly on employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.	The directorate has 114 vacancies in various stages of the recruitment and selection process; 39 posts were filled and 26 posts terminated since the beginning of the financial year. Labour brokers have been appointed to assist with the recruitment and selection function.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Transport	68,004	4.5%	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. Other Materials (over): a) Fuel, due to fuel price increases and consumption levels/requirements to date; and b) R&M Materials General, due to more than anticipated repairs to traffic signals. 3. Contracted Services (over), combination of over/under, mainly on: a) G&D Contracted Services - Buildings (over), due to faster progress on the maintenance of the automated fair collection (AFC) and Advanced Public Transport Management System (APTMS) as the deviations were approved earlier than expected and the contract with the service providers was also concluded earlier than anticipated; b) G&D Contracted Services - Safeguard and Security (under), where security services at transport interchanges are co-funded and grant funding is utilised before City funding; c) Cleaning Costs (over), due to an increase in the level of services at public transport interchanges as well as the use of a transversal cleaning tender; d) R&M Contracted Services - Buildings (over), due to road maintenance programmes being brought forward as one term tender will expire in March 2020; and e) Transportation Services People (under), due to misalignment of the actual expenditure to the period budget provision. 4. Other Expenditure (over), mainly on Hiring of Specialised Vehicles, due to more stormwater projects completed in preparation for winter. 5. 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 was addressed by the review of period budget provisions on various elements with adjustments to these elements proposed in the January 2020 adjustments budget. The directorate has 318 vacancies in various stages of the recruitment and selection process; 93 posts were filled while 50 were terminated since the beginning of the financial year.
Vote 11 - Urban Management	3,434	0.9%	The variance is a combination of over-/under expenditure. 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. Contracted services (over), mainly on Advisory Services - Project Management , due to MURP projects progressing faster than anticipated. 3. Event promoters (over), where the actual expenditure relating to the Capacity Building and Senior Citizen lunches, funded from ward allocations, is not aligned to period budget provisions. 4. Administrative and Support Staff (under), due to lower than anticipated demand and dependence on labour broker staff to perform admin and support functions.	The overall over expenditure will be rectified by adjusting period budget provisions in the January 2020 adjustments budget. The directorate has 49 vacancies in various stages of the recruitment and selection process; 39 positions were filled and 16 terminations processed since the beginning of the financial year.
Vote 12 - Water & Waste	(375,984)	-9.2%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies, the consequential impact of the filling of vacancies from internal resources as well as delays experienced, as the result of realignment processes currently taking place within the Water & Sanitation Services department. 2. Depreciation (over), where the actual capitalisation dates are not aligned to the planned capitalisation dates. 3. Bulk purchases - Water (under), combination of over/under, mainly on: a) Raw water (under), due to lower water volumes resulting in reduced costs as well as invoices outstanding from the National Department of Water & Sanitation; b) Bulk water levy (under), due to invoices outstanding from the National Department of Water & Sanitation and lower than expected levels of consumption; c) Bulk water – Desalination (under), due to delays in finalisation of invoices for the two operational temporary desalination plants. The City is also currently in a legal dispute with one of the contractors; and d) Bulk purchase - Water reclamation (over), due to misalignment of expenditure with the planned periodic budget. <i>Continues next page</i>	The directorate has 1252 vacancies in various stages of the recruitment and selection process; 324 vacancies were filled and 124 posts were terminated since the beginning of the financial year. Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 12 - Water & Waste	See previous page	See previous page	4. Other materials (under), a combination of over/under, mainly on: a) Chemicals (under), where the decline in the volumetric levels requiring treatment resulted in less chemicals; b) Materials Consumables Tools & Equipment (under), due to a fewer refuse containers being purchased than originally anticipated; c) Cleansing Related Costs (over), due to more refuse bags required for refuse removal in Informal Settlements; and d) Fuel (over), due to more new vehicles in operation and the unavailability of fuel bunkers. 5. Transfer and subsidies (under), where services for clearing alien vegetation at bulkwater plants are not outsourced anymore and the function is now performed by City staff. 6. Contracted services (under), a combination of over/under, mainly on: a) R&M (under), where a number of work projects are still in the process of being finalised as well as tenders that are in various stages of the tender process; b) Advisory Services - Project Management (over), due to additional resources/appointment of consultants for the implementation Customer Service branch; c) Meter management (under), due to misalignment of the period budget with the actual expenditure and a decrease in the number of C3 notifications received; d) Haulage (under), due to lower than anticipated waste being hauled from the Transfer Station, drop-off sites and informal settlements; e) Relief drivers (under), where challenges experienced with the employment of EPWP staff resulted in fewer drivers; f) Security services - Municipal facilities (over), where the increased need for security services resulted in actual expenditure being higher than planned; g) Waste minimisation (over), due to the incorrect booking of cost as some expenditure relates to haulage as well as contractors who are currently being appointed on a RFQ-basis as the tender is not yet in place. h) Litter picking and street cleaning (under), due to delays in finalisation of plans to assist with the removal of illegal dumping; i) Administrative and Support Staff (over), due to labour broker requirements being higher than anticipated; j) Legal Cost - Legal Advice and Litigation (under), where funding to accommodate the anticipated court cases linked to the regional landfill site has been added to this cost element; k) Demolitions (under), due to misalignment of the periodic plan to actual trends; and l) Refuse removal (under), due to insourcing of refuse removal services in Delft and Mfuleni resulting in less reliance on contractors for refuse removal services. 7. Other expenditure (under), a combination of over-/under expenditure, mainly on: a) Electricity (under), due to less electricity being used as a result of lower volumetric flows at different facilities as well as misalignment of the periodic plan with actual expenditure; b) Operating leases (under), where relocation to the new head office resulted in a lower than planned requirement for rental of office space; c) Uniform & Protective Clothing (over), due to an increase in uniforms procured for EPWP staff; d) Hire of LDV, P/Van, Bus, Special Vehicle (over), due to emergency hire of specialised vehicles at some wastewater plants; e) Water research levy (under), due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated; and f) Training (under), where dates for a number of training interventions are still in the process of being finalised with service providers.	See previous page

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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	(376,274)	-5.5%	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 3861 vacancies as at 31 December 2019; 1836 positions were filled (982 internal and 854 external) with 712 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	111	0.1%	Immaterial variance.	-
Debt impairment	11,250	1.0%	Immaterial variance.	-
Depreciation & asset impairment	(17,334)	-1.2%	Immaterial variance.	-
Finance charges	742	0.2%	Immaterial variance.	-
Bulk purchases	(48,245)	-1.0%	The variance is a combination of over-/underspending. 1. Bulk purchases - Electricity (over), due to higher than planned bulk purchases of electricity as a result of higher demand during winter. The remaining months are likely to be lower or equal to the budget provisions. 2. Bulk purchases - Water (under), combination of over/under, mainly on: a) Raw water (under), due to lower water volumes resulting in reduced costs as well as invoices outstanding from the National Department of Water & Sanitation; b) Bulk water levy (under), due to invoices outstanding from the National Department of Water & Sanitation as well as lower than expected levels of consumption; c) Bulk water – Desalination (under), due to delays in the finalisation of invoices for the two operational temporary desalination plants. The City is currently also in a legal dispute with one of the contractors; and d) Bulk purchase - Water reclamation (over), due to expenditure patterns not being aligned to the planned periodic budget.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Other materials	(25,412)	-3.7%	The variance is combination of over-/under expenditure. 1. Chemicals (under), where the decline in volumetric levels requiring treatment resulted in less chemicals; 2. Cleansing-related costs (over), where more than planned refuse bags were issued to Informal Settlements for refuse removal; 3. Materials, Consumables, Tools and Equipment (under), mainly due to the additional budget allocation for MURP-related expenditure in the Energy & Climate Change directorate that has not been spent. The directorate's budget was prepared based on its capacity to implement budgetary allocations and given the nature of the once-off allocation it is not possible to spend at such short notice and within the limited capacity available. 4. G&D Pharmaceuticals (under), due to delays in releasing the Cape Medical Depot (CMD) purchase orders as supporting documents are still being verified as required by SCM. 5. G&D Vaccines (under), due to delays in releasing the CMD purchase orders as supporting documents are still being verified as required by SCM. 6. R&M Material - General and Consumables (over), where more materials were used for repairs and maintenance in the Fleet Management- and Facilities Management departments. 7. Fuel (over), due to fuel price fluctuations and consumption levels/requirements to date.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Contracted services	95,861	3.7%	The variance is a combination of over-/under expenditure. 1. Advisory Services - Project Management (under), mainly within the Energy & Climate Change directorate, due to the additional budget allocation for MURP-related expenditure that has not yet been spent. The directorate's budget was prepared based on its capacity to implement budgetary allocations and given the nature of the once-off allocation it is not possible to spend at such short notice and within the limited capacity available. 2. Building Contractors (under), due to work performed to date being lower than planned. 3. Haulage (under), due to lower than anticipated waste being hauled from the Transfer Station, drop-off sites and informal settlements. 4. G&D Contracted Services - Buildings (over), due to faster progress on the maintenance of the Automated Fair Collection (AFC) and Advanced Public Transport Management System (APTMS) as the deviation reports were approved earlier than expected and the contract with the service providers was also concluded earlier. 5. R&M Contracted Services - Buildings (over), due to road maintenance programmes within the Transport directorate being brought forward as one term tender will expire in March 2020 and accelerated R&M activities at facilities resulting in work being completed earlier than anticipated. 6. R&M Electrical (under), due to a number of work projects that are still in the process of being finalised in order for purchase orders to be generated as well as tenders that have not been awarded yet. 7. R&M Gardening Services (over), due to misalignment of actual expenditure with the period budget provision. 8. R&M Maintenance Equipment (under), due to a number of work projects that are still in the process of being finalised in order for purchase orders to be generated as well as requirements to date being less than planned. 9. Cleaning Cost (over), where work was implemented faster than anticipated resulting in misalignment of the period budget provision. <i>Continues next page</i>	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Contracted services	See previous page	See previous page	10. Transportation Services - People (under), due to misalignment of actual expenditure with the period budget provision. 11. Security Services - Municipal Facilities (over), due to a higher than anticipated requirement for services. 12. Litter Picking and Street Cleaning (under), due to delays in the finalisation of plans to assist with the removal of illegal dumping. 13. Meter Management (under), due to misalignment of the period budget with the actual expenditure as well as a decrease in the number of C3 notifications received. 14. G&D Security Services (over), where Security Services at transport interchanges are co-funded and grant funding is utilised before City funding. 15. Waste minimisation (over), due to an incorrect booking of cost as the tender is not yet in place.	See previous page
Transfers and subsidies	(19,206)	-8.7%	The variance is mainly within the following directorates: 1. Finance, due to delays experienced with compliance issues of beneficiaries applying for grants-in-aid. 2. Water & Waste, where services for clearing of alien vegetation at bulkwater plants are not outsourced anymore and now performed by City staff.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Other expenditure	(112,358)	-10.5%	The variance is a combination of over-/under expenditure, mainly on: 1. Collection costs (under), due to unforeseen delays experienced during the reconciliation and vetting processes. 2. Electricity (under), mainly due to lower than planned volumetric flows requiring transportation. 3. Water research levy (under), due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated. 4. Subsidy on homeowners redemption (under), due to misalignment of the budget provision with the actuals to date on the unrealised portion of the housing fund linked to property transfers. 5. Uniforms and protective clothing (over), due to more uniforms needed for EPWP staff. 6. Training (under), where dates for a number of training interventions are still being finalised. 7. Insurance premiums and claims (under), where the actual premiums and claims paid are less than planned. 8. Operating leases (over), due to misalignment of the period budget with actual expenditure trend. 9. Skills development levy (under), where the actuals to date is less than the period budget provision due to negative postings in December 2019. 10. Specialised IT Services (under), due to a lower demand for services to date.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.
Loss on disposal of PPE	6,393	1298.2%	The variance is due to the write-off of damaged MyCiTi busses and scrapping of radios, which were donated to neighbourhood watches in the City.	Actual revenue trends and budgets were reviewed in the mid-year review process and adjustments proposed in the January 2020 adjustments budget.

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	(37,870)	-38.5%	The negative year to date variance reflects on the following programmes/projects: 1. Cemetery Developments Programme: a) Welgemoed Cemetery: Procurement of prefab concrete structures has been delayed, due to manufacturing issues experienced; and b) Metro South-East Cemetery: Building plans approved later than anticipated. Orders for professional fees and construction have been placed. Community engagement regarding the mandatory employment of local labour took place in December 2019. Contractor to start construction in January 2020. 2. New Nyanga Regional Library: The project is dependent on a land approval process that has been delayed. 3. Hardening & Securing of Facilities FY20: Installation of access control and alarm completed later than anticipated. Further orders placed; awaiting delivery. 4. Social Services Facilities Upgrade: Order for connectivity at Parow Valley- and Ruytewacht Pool placed; awaiting delivery. 5. IT Modernisation and IT Equipment - Replacement: Initial delays were experienced, due to an outstanding IT tender, which has since been awarded. Orders placed; awaiting delivery. 6. Books and periodicals: Project behind schedule, due to late finalisation of the tender; and 7. Ideal Clinic Upgrades: Detail design and implementation to be completed by a professional team via term tender 030C, which was awarded later than anticipated.	Project managers, together with the support of the finance manager/heads, will: a. Continually engage with SCM to mitigate and resolve procurement issues that can cause potential delays in project implementation; b. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously; c. Engage with communities in order to mitigate community concerns raised; d. Identify challenges and process virements, where applicable, to ensure maximum capital spend at financial year-end; e. Speed up, mitigate risks and monitor the implementation of projects currently underway; and f. Align budgets and cash flows in the January 2020 adjustments budget.
Vote 2 - Corporate Services	(42,416)	-60.7%	The negative variance reflects on the following programmes/projects: 1. Enterprise Monitoring & Management Sol FY20: Initial delays were experienced with the award of tender 330G. The tender has since been awarded; awaiting delivery of orders placed. 2. Integration and Enhancement: Project delayed, due to the challenges of acquiring resources on Tender 44S as the rates are lower than the market demand. This has resulted in significant delays as the process for alternative resources within the prescripts of tender 44S is being explored. A revised scope for 2019/20 was agreed upon and will be aligned with available resources on tender 44S. The budget is currently at risk of not being spent. 3. Computers and Equipment Replacement: Orders have been placed; awaiting delivery. A saving of R3.1 million is anticipated, which will be used for other projects requiring additional budget within the IS&T department. 4. CityWeb/CityApps Redevelopment Resources: This project is a multi-year project and dependent on external resources to be completed. Tender 44S, which is the vehicle to procure the contract resources required, was supposed to be in place by 1 April 2019 but only became available on 1 July 2019. The sourcing of contractors also takes longer than anticipated because of scarce skills in the market.	Budget and cash flows will be amended in the January 2020 adjustments budget.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 3 - Economic Opportunities & Asset Managemnt	44,734	83.4%	The following projects are ahead of schedule resulting in a positive variance for the directorate: 1. Replacement of fleet and plant: Items were ordered and delivered earlier than anticipated. 2. Fleet Facilities Upgrade and Renovations: Good contractor performance.	The directorate is fast-tracking all orders where tenders are in place.
Vote 4 - Energy & Climate Change	(56,974)	-15.4%	The negative variance is due to the following projects being behind schedule: 1. Mitchells Plain - Steenbras 132 kV OHL: Eskom is experiencing programme slippage resulting in a new completion date in June 2020. 2. Hout Bay LV Depot: Contractor is 20 days behind schedule. Problems have been detected with the finishing of some of the concrete beams on the main building. Due to the extension of time, claims being awarded for delays experienced in the crushing of hard rock found on site, inclement weather and the recent protest action, the revised practical completion date is now 3 April 2020. 3. MV System Infrastructure in Areas North and South: Projects are at risk until all the expired contracts have been replaced with new contracts. The switchgear contract has been awarded. The building tender is still in its appeal period. 4. Resource Efficiency Municipal Building FY20: Project plan compiled later than anticipated. 5. Conn Infrastructure (Quote) - East FY20: Applications for new- and upgraded supplies have been less than planned for the period under review as it is customer-demand driven.	There are on-going engagements with directors and project managers to ensure all orders are placed timeously, that projects are implemented within the prescribed timeframes and that corrective action is processed as and when required to ensure maximum spend. Budget and cash flows will be aligned in the January 2020 adjustments budget.
Vote 5 - Finance	(5,022)	-29.3%	1. Furniture & Equipment: Further orders to be placed once tender 043G is in place, which is currently at the evaluation stage. 2. Security at Cash (MVR) Offices: The second shipment of cameras from Canada has arrived; installation will take place in January 2020. Additional quotations for the next order are being sourced.	Further orders to be placed once tender has been awarded. Cash flows will be amended in the January 2020 adjustments budget.
Vote 6 - Human Settlements	91,527	36.2%	The positive variance is a result of good contractor- and consultants performance on the following projects: 1. Conradie Housing Development project; 2. Belhar CBD Housing Development (PGWC); 3. Maroela Housing Project - South; and 4. Urbanisation: Backyards/Informal Settlements Upgrade FY20.	Budget and cash flows will be amended in the January 2020 adjustments budget.
Vote 7 - Office of the City Manager	(252)	-37.2%	Furniture and computer equipment: Orders have been placed for a number of items; awaiting delivery.	Further orders will be placed in January 2020.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 8 - Safety & Security	48,825	100.4%	The positive variance is due to earlier than anticipated delivery on the following projects: 1. Vehicles: Additional FY20; 2. Fire Vehicles: Replacement FY20; and 3. CCTV Network Provisioning - City network.	Procurement is accelerated as all tenders are in place.
Vote 9 - Spatial Planning & Environment	(27,298)	-60.8%	The negative variance reflects mainly on the following projects: 1. Basement Parking & Access project: Spending will commence subject to consideration of the Deviation Report at SCMBAC, and the recommendation for the contractor appointment being approved by the City Manager. 2. Computer equipment and software projects: Initial delays were as a result of a rate of exchange issue with SCM, which has since been resolved. 3. Reserve Upgrade & Fencing projects: Permission for transversal use of tender was obtained. Orders placed; awaiting delivery. 4. Upgrade to ArcGIS 10.7 project: As per the new scope document, Phase 1 will be completed by 30 June 2020, however, the outcome of a recent PID meeting determined additional requirements for the project resulting in the need to re-phase part of the project to 2020/21. 5. Kruskal Ave Upgrade: The project was slightly delayed as a result of informal traders that had to be relocated. The contractor is almost back on track to complete required work by the end of February 2020.	Budget and cash flows will be amended in the January 2020 adjustments budget.
Vote 10 - Transport	53,281	13.3%	The directorate has a net positive variance, which is an accumulation of faster than anticipated expenditure on a number of projects, the most significant of which are: 1. Smart Technologies at PTIs: Some equipment delivered earlier than anticipated. Further implementation being scheduled while awaiting the rest of the equipment. Fibre links being implemented via the CCTV tender. Cape Town Station Deck is now online. 2. Public Transport System project: Project well ahead of schedule with systems being delivered earlier than anticipated. Although there are no issues with various contracted resources at present, there are concerns about business continuity, due to the absence of a mechanism to procure professional services not currently in place. Tender 342C will be used to lessen this. Approval of various PIDs for software development projects currently being pursued. 3. Road Dualling: Kommetjie Road and Ou Kaapse Weg: The contractor is now ahead of program with an expected completion date in March 2020.	Budget and cash flows will be amended in the January 2020 adjustments budget.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 11 - Urban Management	5,108	110.5%	The positive variance reflects on the Infrastructure and Safety Measures FY20 project and is due to good contractor performance.	Project managers to continue managing and monitoring projects to prevent them from falling behind schedule. There are on-going engagements with directors and the 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 action, where required, is indicated below.
Vote 12 - Water & Waste	233,769	29.2%	The directorate is ahead of planned spend for the period under review. The main reasons are listed below at departmental level.	
Management: Water & Waste	116	217.2%	Computer Equipment - Additional FY20: Some items were delivered earlier than anticipated, due to stock availability.	-
Project Monitoring Unit: W&W	(14)	-100.0%	IT Equipment: Delays due to tender 60G being put on hold as a result of price adjustments.	Orders will be place in January 2020.
Solid Waste Management	(103,555)	-49.6%	1. Vissershok - LFG Infrastructure to Flaring: Awaiting construction work permit from the Department of Labour before site handover can take place. 2. New Prince George Drop-off: Initial delays experienced as a result of a lengthy procurement process including legal consideration of objection to fencing specification. Final design has been completed. Tender 310Q for construction was awarded by BAC on 28 October 2019. No appeals were received and the award was confirmed on 27 November 2019. Construction anticipated to commence in January/February 2020. 3. Hanover Park Depot Upgrade: Delays were experienced, due to clarification for compliance (local content, sub-contracting etc.) required from bidders and arithmetical errors. Design has since been completed. Construction tender was advertised on 5 April 2019 and closed on 13 May 2019. BEC concluded on 24 October 2019. Due diligence audit conducted on recommended bidder and report submitted on 7 November 2019. Tender awarded on 25 November 2019. Awaiting resolution. Anticipated site hand over in January 2020. 4. Coastal Park - Design and develop: Delays are as a result of protracted procurement processes that includes the due diligence process. <i>Continues next page</i>	Budget and cash flows will be amended in the January 2020 adjustments budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Solid Waste Management	See previous page.	See previous page.	5. Scottsdale Depot Upgrade: Construction only commenced in May 2019 as a result of initial delays with guarantees, construction permits and building plans approval. Construction to be completed in May 2020. 6. Coastal Park - Design and develop (MRF): Delays are as a result of an appeal that was upheld. It is anticipated that the construction portion of the project will be rephased to 2020/21. 7. Schaapkraal Depot Upgrade: Initial delays experienced during temporary accommodation delivery and setup. Construction is underway and is anticipated to be completed by April 2020. 8. Retreat Drop-off Upgrade Waste Minimisation: Construction tender 65Q commenced in November 2018 with an anticipated completion date of February 2020. The contractor is currently running behind schedule as a result of insufficient allocation of resources to this project. Contractor has stated that the project is now delayed by 20 days as a result of approved time delay allocations.	See previous page.
Water & Sanitation Management	337,222	57.0%	The following projects are significantly ahead of plan, due to approved tenders, contractors who are already on site as well as contractors whose performance exceeds the estimated anticipated performance: 1. Cape Flats Aquifer (R167 million); 2. Zandvliet WWTW (R79 million); 3. Borchards Quarry (R15 million); and 4. Purchasing of vehicles (R47 million)	The following interventions were implemented in order to ensure improved performance in the current financial year : 1. Focused management attention on the implementation of the capital programme; 2. New Water Programme to be absorbed 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 in the Water & Sanitation Services department; 4. Closer engagement with CPPM to align reports eg. value at risk; and 5. Engagements 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 CFO/SCM management. Amendments to projects where under expenditure is projected will be included in the January 2020 adjustments budget.

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	79,999	1.6%	Immaterial variance.	No corrective action required.
Service charges	708,278	7.5%	Immaterial variance.	No corrective action required.
Other revenue	(129,563)	-15.4%	Less other income received than originally budgeted for.	No corrective action required.
Government - operating	(539,338)	-9.6%	Less operating grant income received than originally budgeted for.	No corrective action required.
Government - capital	5,753	0.5%	Immaterial variance.	-
Interest	102,329	23.9%	Higher cash balances as a result of slower expenditure in the previous financial year.	No corrective action required.
Dividends	-	-		
Payments				
Suppliers and employees	(669,455)	3.6%	Immaterial variance.	-
Finance charges	37	0.0%	Immaterial variance.	-
Transfers and Grants	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	(896,875)	-27.8%		
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	(685,224)	19.6%	Lower creditors outflow than expected.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(685,224)	19.6%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-	-	-
Borrowing long term/refinancing	(1)	0.0%		
Increase (decrease) in consumer deposits	-	-		
Payments				
Repayment of borrowing	0	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	1	0.0%		

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
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.3%	2.8%	2.8%	3.1%	2.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	7.3%	17.8%	16.7%	16.9%	12.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.4%	39.1%	28.8%	22.5%	28.8%
Gearing	Long Term Borrowing/ Funds & Reserves	130.7%	136.0%	164.3%	155.2%	164.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	2.04	1.44	1.82	2.77	1.82
Liquidity Ratio	Monetary Assets/Current Liabilities	1.20	0.49	0.93	1.72	0.93
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.0%	28.3%	17.3%	28.3%	17.0%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	33.8%	33.7%	29.1%	33.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.1%	9.3%	9.3%	8.4%	2.4%

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	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		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	342,756	59,574	56,057	46,083	43,003	40,962	229,166	1,567,491	2,385,091	1,926,705	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	815,902	45,611	29,015	16,865	22,502	15,878	53,799	242,247	1,241,820	351,292	-	-
Receivables from Non-exchange Transactions - Property Rates	731,475	80,335	87,279	67,140	47,814	41,920	243,627	729,732	2,029,322	1,130,233	-	-
Receivables from Exchange Transactions - Waste Water Management	173,058	29,444	28,360	20,985	20,029	18,293	90,463	533,212	913,843	682,981	-	-
Receivables from Exchange Transactions - Waste Management	119,693	26,526	27,682	23,219	23,601	23,522	108,952	321,435	674,630	500,729	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89,106	8,245	(2,108)	12,171	8,918	10,107	24,729	542,210	693,378	598,134	-	-
Interest on Arrear Debtor Accounts	81,753	33,315	34,901	35,003	25,802	31,135	176,092	746,661	1,164,662	1,014,693	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(71,454)	(55,648)	(24,674)	(21,857)	(162,526)	(19,478)	(17,102)	(69,873)	(442,614)	(290,837)	-	-
Total By Income Source	2,282,290	227,401	236,510	199,609	29,143	162,338	909,726	4,613,114	8,660,131	5,913,930	-	-
2018/19 - totals only	2,548,944	495,494	553,591	502,045	228,766	434,854	1,554,474	4,239,540	10,557,706	6,959,678	-	-
Debtors Age Analysis By Customer Group												
Organs of State	108,737	25,467	24,213	7,514	(147,547)	(27,176)	38,418	24,984	54,611	(103,807)	-	-
Commercial	1,112,723	75,446	57,490	36,191	43,295	27,558	131,640	353,012	1,837,354	591,697	-	-
Households	1,051,316	165,888	158,762	156,520	125,021	131,224	668,863	3,796,451	6,254,044	4,878,078	-	-
Other	9,514	(39,400)	(3,954)	(616)	8,374	30,731	70,805	438,668	514,123	547,962	-	-
Total By Customer Group	2,282,290	227,401	236,510	199,609	29,143	162,338	909,726	4,613,114	8,660,131	5,913,930	-	-

Table SC4 Monthly Budget Statement Aged Creditors

Description	Budget Year 2019/20									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	371,465	(6)	-	(4,440)	(166)	-	-	2,714	369,568	266,385
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	371,465	(6)	-	(4,440)	(166)	-	-	2,714	369,568	266,385

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	72	Fixed deposit	6.90%	2020/01/03	20,000	117	–	–	20,117
ABSA Bank	71	Fixed deposit	6.92%	2020/01/10	25,000	147	–	–	25,147
ABSA Bank	71	Fixed deposit	6.92%	2020/01/10	10,000	59	–	–	10,059
ABSA Bank	72	Fixed deposit	6.90%	2020/01/15	115,000	674	–	–	115,674
ABSA Bank	71	Fixed deposit	6.90%	2020/01/15	30,000	176	–	–	30,176
ABSA Bank	68	Fixed deposit	6.90%	2020/01/15	10,000	59	–	–	10,059
ABSA Bank	68	Fixed deposit	6.90%	2020/01/15	25,000	147	–	–	25,147
ABSA Bank	64	Fixed deposit	6.90%	2020/01/15	15,000	88	–	–	15,088
ABSA Bank	65	Fixed deposit	6.90%	2020/01/17	20,000	117	–	–	20,117
ABSA Bank	71	Fixed deposit	6.92%	2020/01/24	30,000	176	–	–	30,176
ABSA Bank	73	Fixed deposit	6.92%	2020/01/27	190,000	1,117	–	–	191,117
ABSA Bank	77	Fixed deposit	6.94%	2020/01/31	35,000	206	–	–	35,206
ABSA Bank	81	Fixed deposit	6.95%	2020/02/07	75,000	443	–	–	75,443
ABSA Bank	81	Fixed deposit	6.95%	2020/02/14	50,000	295	–	–	50,295
ABSA Bank	80	Fixed deposit	6.95%	2020/02/14	20,000	118	–	–	20,118
ABSA Bank	79	Fixed deposit	6.95%	2020/02/14	20,000	118	–	–	20,118
ABSA Bank	85	Fixed deposit	7.00%	2020/02/21	40,000	238	–	–	40,238
ABSA Bank	87	Fixed deposit	7.00%	2020/02/27	50,000	288	–	–	50,288
ABSA Bank	101	Fixed deposit	7.05%	2020/03/13	195,000	1,092	–	–	196,092
ABSA Bank	93	Fixed deposit	7.02%	2020/03/06	30,000	162	–	–	30,162
ABSA Bank	99	Fixed deposit	7.05%	2020/03/13	100,000	522	–	–	100,522
ABSA Bank	99	Fixed deposit	7.12%	2020/03/13	180,000	948	–	–	180,948
ABSA Bank	23	Fixed deposit	6.77%	2020/01/03	25,000	97	–	–	25,097
ABSA Bank	43	Fixed deposit	6.85%	2020/01/24	10,000	38	–	–	10,038
ABSA Bank	114	Fixed deposit	7.15%	2020/04/15	135,000	238	–	–	135,238
ABSA Bank	101	Fixed deposit	7.15%	2020/04/09	20,000	8	–	–	20,008
ABSA Bank	24	Fixed deposit	6.83%	2020/01/24	10,000	2	–	–	10,002
Firststrand	72	Fixed deposit	6.84%	2020/01/03	25,000	145	–	–	25,145
Firststrand	71	Fixed deposit	6.77%	2020/01/10	20,000	115	–	–	20,115
Firststrand	71	Fixed deposit	6.85%	2020/01/15	45,000	262	–	–	45,262
Firststrand	68	Fixed deposit	6.83%	2020/01/15	10,000	58	–	–	10,058
Firststrand	68	Fixed deposit	6.83%	2020/01/15	30,000	174	–	–	30,174
Firststrand	64	Fixed deposit	6.84%	2020/01/15	15,000	87	–	–	15,087
Firststrand	65	Fixed deposit	6.84%	2020/01/17	25,000	145	–	–	25,145
Firststrand	71	Fixed deposit	6.83%	2020/01/24	25,000	145	–	–	25,145
Firststrand	81	Fixed deposit	6.67%	2020/02/07	110,000	623	–	–	110,623
Firststrand	87	Fixed deposit	6.71%	2020/02/14	60,000	342	–	–	60,342
Firststrand	86	Fixed deposit	6.71%	2020/02/14	40,000	228	–	–	40,228
Firststrand	85	Fixed deposit	6.68%	2020/02/14	40,000	227	–	–	40,227
Firststrand	81	Fixed deposit	6.68%	2020/02/14	50,000	284	–	–	50,284
Firststrand	80	Fixed deposit	6.68%	2020/02/14	30,000	170	–	–	30,170
Firststrand	90	Fixed deposit	6.75%	2020/02/27	55,000	315	–	–	55,315
Firststrand	90	Fixed deposit	6.75%	2020/02/27	85,000	487	–	–	85,487
Firststrand	90	Fixed deposit	6.75%	2020/02/27	45,000	258	–	–	45,258
Firststrand	87	Fixed deposit	6.74%	2020/02/27	60,000	332	–	–	60,332

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

Investments by maturity Name of institution & investment ID R thousands	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
	Days								
Firststrand	87	Fixed deposit	6.73%	2020/02/28	115,000	615	—	—	115,615
Firststrand	101	Fixed deposit	6.73%	2020/03/13	100,000	535	—	—	100,535
Firststrand	113	Fixed deposit	6.83%	2020/03/27	95,000	480	—	—	95,480
Firststrand	102	Fixed deposit	6.72%	2020/03/20	50,000	212	—	—	50,212
Firststrand	23	Fixed deposit	6.51%	2020/01/03	15,000	56	—	—	15,056
Firststrand	105	Fixed deposit	6.75%	2020/03/31	75,000	208	—	—	75,208
Firststrand	105	Fixed deposit	6.75%	2020/04/03	40,000	89	—	—	40,089
Firststrand	105	Fixed deposit	6.75%	2020/04/03	30,000	67	—	—	30,067
Firststrand	105	Fixed deposit	6.75%	2020/04/03	40,000	89	—	—	40,089
Firststrand	102	Fixed deposit	6.77%	2020/04/03	100,000	167	—	—	100,167
Firststrand	24	Fixed deposit	6.52%	2020/01/17	90,000	129	—	—	90,129
Firststrand	101	Fixed deposit	6.75%	2020/04/09	70,000	26	—	—	70,026
Firststrand	24	Fixed deposit	6.51%	2020/01/24	25,000	4	—	—	25,004
Firststrand	24	Fixed deposit	6.51%	2020/01/24	15,000	3	—	—	15,003
Investec Bank	72	Fixed deposit	7.00%	2020/01/03	10,000	59	—	—	10,059
Investec Bank	71	Fixed deposit	6.80%	2020/01/10	15,000	87	—	—	15,087
Investec Bank	71	Fixed deposit	6.80%	2020/01/10	10,000	58	—	—	10,058
Investec Bank	72	Fixed deposit	7.00%	2020/01/15	60,000	357	—	—	60,357
Investec Bank	71	Fixed deposit	7.03%	2020/01/15	15,000	90	—	—	15,090
Investec Bank	68	Fixed deposit	7.05%	2020/01/15	10,000	60	—	—	10,060
Investec Bank	68	Fixed deposit	7.05%	2020/01/15	20,000	120	—	—	20,120
Investec Bank	61	Fixed deposit	7.05%	2020/01/17	10,000	60	—	—	10,060
Investec Bank	71	Fixed deposit	7.05%	2020/01/24	15,000	90	—	—	15,090
Investec Bank	77	Fixed deposit	7.10%	2020/01/31	80,000	482	—	—	80,482
Investec Bank	87	Fixed deposit	7.05%	2020/02/14	20,000	120	—	—	20,120
Investec Bank	86	Fixed deposit	7.08%	2020/02/14	10,000	60	—	—	10,060
Investec Bank	85	Fixed deposit	7.15%	2020/02/14	10,000	61	—	—	10,061
Investec Bank	81	Fixed deposit	7.10%	2020/02/14	20,000	121	—	—	20,121
Investec Bank	80	Fixed deposit	7.10%	2020/02/14	10,000	60	—	—	10,060
Investec Bank	85	Fixed deposit	7.15%	2020/02/21	20,000	121	—	—	20,121
Investec Bank	87	Fixed deposit	7.10%	2020/02/27	20,000	117	—	—	20,117
Investec Bank	101	Fixed deposit	7.15%	2020/03/13	85,000	483	—	—	85,483
Investec Bank	93	Fixed deposit	7.05%	2020/03/06	20,000	108	—	—	20,108
Investec Bank	99	Fixed deposit	7.15%	2020/03/13	50,000	264	—	—	50,264
Investec Bank	113	Fixed deposit	7.25%	2020/03/27	50,000	268	—	—	50,268
Investec Bank	102	Fixed deposit	7.15%	2020/03/20	40,000	180	—	—	40,180
Investec Bank	43	Fixed deposit	6.98%	2020/01/24	10,000	38	—	—	10,038
Investec Bank	105	Fixed deposit	7.15%	2020/04/03	10,000	24	—	—	10,024
Investec Bank	105	Fixed deposit	7.15%	2020/04/03	10,000	24	—	—	10,024
Investec Bank	105	Fixed deposit	7.15%	2020/04/03	15,000	35	—	—	15,035
Investec Bank	105	Fixed deposit	7.15%	2020/04/03	15,000	35	—	—	15,035
Investec Bank	114	Fixed deposit	7.25%	2020/04/15	70,000	125	—	—	70,125
Investec Bank	101	Fixed deposit	7.15%	2020/04/09	15,000	6	—	—	15,006
Investec Bank	24	Fixed deposit	6.80%	2020/01/24	10,000	2	—	—	10,002
Nedbank	380	Fixed deposit	8.35%	2020/04/30	62,100	440	—	—	62,540
Nedbank	366	Fixed deposit	8.35%	2020/04/30	165	1	—	—	166
Nedbank	363	Fixed deposit	7.80%	2020/06/30	715	5	—	—	720
Nedbank	243	Fixed deposit	7.40%	2020/06/30	590	4	—	—	594
Nedbank	72	Fixed deposit	6.80%	2020/01/03	20,000	116	—	—	20,116
Nedbank	71	Fixed deposit	6.80%	2020/01/10	10,000	58	—	—	10,058

Table continues on next page.

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

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	71	Fixed deposit	6.80%	2020/01/10	15,000	87	—	—	15,087
Nedbank	72	Fixed deposit	6.80%	2020/01/15	55,000	318	—	—	55,318
Nedbank	71	Fixed deposit	6.80%	2020/01/15	35,000	202	—	—	35,202
Nedbank	68	Fixed deposit	6.80%	2020/01/15	30,000	173	—	—	30,173
Nedbank	68	Fixed deposit	6.80%	2020/01/15	55,000	318	—	—	55,318
Nedbank	64	Fixed deposit	6.80%	2020/01/15	60,000	347	—	—	60,347
Nedbank	65	Fixed deposit	6.85%	2020/01/17	20,000	116	—	—	20,116
Nedbank	71	Fixed deposit	6.85%	2020/01/24	30,000	175	—	—	30,175
Nedbank	73	Fixed deposit	6.85%	2020/01/27	170,000	989	—	—	170,989
Nedbank	77	Fixed deposit	6.85%	2020/01/31	40,000	233	—	—	40,233
Nedbank	81	Fixed deposit	6.90%	2020/02/07	15,000	88	—	—	15,088
Nedbank	87	Fixed deposit	6.90%	2020/02/14	30,000	176	—	—	30,176
Nedbank	86	Fixed deposit	6.90%	2020/02/14	15,000	88	—	—	15,088
Nedbank	85	Fixed deposit	6.90%	2020/02/14	20,000	117	—	—	20,117
Nedbank	81	Fixed deposit	6.85%	2020/02/14	70,000	407	—	—	70,407
Nedbank	80	Fixed deposit	6.85%	2020/02/14	25,000	145	—	—	25,145
Nedbank	79	Fixed deposit	6.85%	2020/02/14	60,000	349	—	—	60,349
Nedbank	79	Fixed deposit	6.85%	2020/02/14	40,000	233	—	—	40,233
Nedbank	85	Fixed deposit	6.90%	2020/02/21	40,000	234	—	—	40,234
Nedbank	87	Fixed deposit	6.90%	2020/02/27	45,000	255	—	—	45,255
Nedbank	87	Fixed deposit	6.90%	2020/02/28	95,000	521	—	—	95,521
Nedbank	101	Fixed deposit	7.00%	2020/03/13	100,000	556	—	—	100,556
Nedbank	93	Fixed deposit	6.95%	2020/03/06	30,000	160	—	—	30,160
Nedbank	99	Fixed deposit	7.00%	2020/03/13	50,000	259	—	—	50,259
Nedbank	113	Fixed deposit	7.10%	2020/03/27	180,000	945	—	—	180,945
Nedbank	102	Fixed deposit	7.00%	2020/03/20	80,000	353	—	—	80,353
Nedbank	23	Fixed deposit	6.55%	2020/01/03	50,000	188	—	—	50,188
Nedbank	43	Fixed deposit	6.70%	2020/01/24	10,000	37	—	—	10,037
Nedbank	105	Fixed deposit	7.05%	2020/03/31	80,000	232	—	—	80,232
Nedbank	105	Fixed deposit	7.05%	2020/04/03	30,000	70	—	—	30,070
Nedbank	114	Fixed deposit	7.15%	2020/04/15	150,000	264	—	—	150,264
Nedbank	101	Fixed deposit	7.00%	2020/04/09	35,000	13	—	—	35,013
Nedbank	24	Fixed deposit	6.60%	2020/01/24	10,000	2	—	—	10,002
Standard Bank	72	Fixed deposit	7.00%	2020/01/03	20,000	119	—	—	20,119
Standard Bank	71	Fixed deposit	7.02%	2020/01/10	10,000	60	—	—	10,060
Standard Bank	71	Fixed deposit	7.02%	2020/01/10	25,000	149	—	—	25,149
Standard Bank	72	Fixed deposit	7.03%	2020/01/15	10,000	60	—	—	10,060
Standard Bank	61	Fixed deposit	7.03%	2020/01/05	35,000	209	—	—	35,209
Standard Bank	68	Fixed deposit	7.02%	2020/01/15	10,000	60	—	—	10,060
Standard Bank	68	Fixed deposit	7.02%	2020/01/15	25,000	149	—	—	25,149
Standard Bank	64	Fixed deposit	7.01%	2020/01/15	25,000	149	—	—	25,149
Standard Bank	65	Fixed deposit	7.01%	2020/01/17	25,000	149	—	—	25,149
Standard Bank	71	Fixed deposit	7.03%	2020/01/24	30,000	179	—	—	30,179
Standard Bank	73	Fixed deposit	7.04%	2020/01/27	210,000	1,256	—	—	211,256
Standard Bank	77	Fixed deposit	7.05%	2020/01/31	40,000	240	—	—	40,240
Standard Bank	81	Fixed deposit	7.06%	2020/02/07	45,000	270	—	—	45,270
Standard Bank	86	Fixed deposit	7.08%	2020/02/14	25,000	150	—	—	25,150
Standard Bank	85	Fixed deposit	7.08%	2020/02/14	20,000	120	—	—	20,120
Standard Bank	81	Fixed deposit	7.06%	2020/02/14	40,000	240	—	—	40,240
Standard Bank	80	Fixed deposit	7.06%	2020/02/14	25,000	150	—	—	25,150

Table continues on next page.

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

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								
Standard Bank	79	Fixed deposit	7.06%	2020/02/14	85,000	510	–	–	85,510
Standard Bank	85	Fixed deposit	7.08%	2020/02/21	40,000	241	–	–	40,241
Standard Bank	87	Fixed deposit	7.08%	2020/02/27	50,000	291	–	–	50,291
Standard Bank	101	Fixed deposit	7.15%	2020/03/13	220,000	1,250	–	–	221,250
Standard Bank	93	Fixed deposit	7.10%	2020/03/06	35,000	191	–	–	35,191
Standard Bank	99	Fixed deposit	7.13%	2020/03/13	50,000	264	–	–	50,264
Standard Bank	113	Fixed deposit	7.25%	2020/03/27	250,000	1,341	–	–	251,341
Standard Bank	102	Fixed deposit	7.15%	2020/03/20	40,000	180	–	–	40,180
Standard Bank	23	Fixed deposit	6.98%	2020/01/03	25,000	100	–	–	25,100
Standard Bank	43	Fixed deposit	6.93%	2020/01/24	10,000	38	–	–	10,038
Standard Bank	105	Fixed deposit	7.20%	2020/03/31	100,000	296	–	–	100,296
Standard Bank	114	Fixed deposit	7.27%	2020/04/15	180,000	323	–	–	180,323
Standard Bank	101	Fixed deposit	7.16%	2020/04/09	40,000	16	–	–	40,016
Standard Bank	24	Fixed deposit	6.77%	2020/01/24	15,000	3	–	–	15,003
ABSA Bank		Call deposit	6.50%		440,250	2,190	(100,000)	25,000	367,440
Firststrand Bank		Call deposit	6.25%		326,532	2,465	(486,532)	635,000	477,465
Investec Bank		Call deposit	6.30%		90,604	459	(30,604)	20,000	80,459
Standard Bank		Call deposit	6.25%		361,917	1,661	(101,917)	20,000	281,661
Nedbank current account		Current account	6.30%		158,174	1,309	(111,543)	–	47,939
Fund Managers					6,454,083	42,866	–	–	6,496,949
Liberty, RMB and Nedbank sinking fund					2,611,941	22,535	–	–	2,634,475
Cash in transit					28,146	–	–	7,510	35,656
CTICC					366,187	–	–	–	366,187
ABSA IRT Bank account					43,075	–	–	1,815	44,890
COID					81,750	–	(45)	–	81,705
TOTAL INVESTMENTS AND INTEREST					18,456,229		(830,641)	709,325	18,444,896

Allocation and grant receipts and expenditure**Table SC7 Monthly Budget Statement transfers and grants expenditure**

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	533,846	6,273,080	6,273,080	206,372	158,667	47,705	30.1%	6,273,080
Local Government Equitable Share	–	2,815,558	2,815,558	–	–	–	–	2,815,558
Finance Management grant	1,000	1,000	1,000	572	500	72	14.4%	1,000
Urban Settlements Development Grant	32,326	186,298	186,298	12,361	18,945	(6,585)	-34.8%	186,298
Energy Efficiency and Demand Side Management Grant	700	600	600	164	214	(50)	-23.3%	600
Dept. of Environ Affairs and Tourism	38	10,598	10,598	1,225	–	1,225	100.0%	10,598
Expanded Public Works Programme	23,266	32,877	32,877	–	–	–	–	32,877
Integrated City Development Grant	1,083	6,854	6,854	–	71	(71)	-100.0%	6,854
Public Transport Infrastructure & Systems Grant	24,843	37,183	37,183	4,150	6,151	(2,001)	-32.5%	37,183
Infrastructure Skills Development	9,600	13,605	13,605	5,947	6,803	(855)	-12.6%	13,605
Public Transport Network Grant	440,780	554,849	554,849	181,953	125,983	55,971	44.4%	554,849
Neighbourhood Development Partnership Grant	–	3,600	3,600	–	–	–	–	3,600
Informal Settlements Upgrading Partnership Grant	–	39,572	39,572	–	–	–	–	39,572
Fuel Levy	–	2,570,486	2,570,486	–	–	–	–	2,570,486
Health & Hygiene Education: Informal Settlements	11	–	–	–	–	–	–	–
Accreditation: Development Support	200	–	–	–	–	–	–	–
Provincial Government:	918,700	1,088,633	1,204,469	450,980	432,547	18,433	4.3%	1,204,469
Cultural Affairs and Sport - Provincial Library Services	45,550	47,062	47,062	22,169	23,349	(1,180)	-5.1%	47,062
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	4,944	5,150	5,150	150	157	(6)	-4.0%	5,150
Human Settlements - Human Settlement Development Grant	456,558	392,430	497,199	224,986	218,679	6,307	2.9%	497,199
Human Settlements - Municipal Accreditation Assistance	5,000	–	–	–	–	–	–	–
Human Settlement - Settlement Assistance	–	1,500	1,500	522	750	(228)	-30.3%	1,500
Health - TB	29,095	65,227	65,227	8,805	8,805	–	–	65,227
Health - ARV	234,180	257,047	257,047	119,181	114,628	4,552	4.0%	257,047
Health - Nutrition	5,470	6,248	6,248	2,947	3,088	(141)	-4.6%	6,248
Health - Vaccines	101,499	91,661	91,661	44,452	45,831	(1,379)	-3.0%	91,661
Comprehensive Health	–	173,489	173,489	–	–	–	–	173,489
Transport and Public Works - Provision for persons with special needs	8,912	10,000	10,000	7,870	7,951	(81)	-1.0%	10,000
Community Safety - Law Enforcement Auxiliary Services	5,692	4,159	4,159	–	–	–	–	4,159
Community Development Workers	701	–	–	–	–	–	–	–
Finance Management Capacity Building Grant	280	380	380	–	190	(190)	-100.0%	380
Provincial Government: Financial Management Support Grant	230	230	230	211	230	(19)	-8.1%	230
Provincial Contribution towards addressing Natural Disasters	2,500	–	–	–	–	–	–	–
Transport Safety and Compliance - Rail Safety Establishment and Support K9 unit	9,483	17,000	17,000	11,403	–	11,403	100.0%	17,000
Municipal accreditation and capacity building grant	365	2,300	2,300	–	–	–	–	2,300
Municipal accreditation and capacity building grant	–	14,750	14,750	6,225	6,769	(544)	-8.0%	14,750
Human Settlements- Masakheni Khayelitsha	–	–	5,051	–	–	–	–	5,051
Human Settlements- Housing Consumer Education Manuals	108	–	8	–	–	–	–	8
Human Settlements- Edward Road Energy Efficient Project	–	–	3,787	–	–	–	–	3,787
Human Settlements- Eradication of registration backlog	3,133	–	2,221	2,058	2,121	(63)	-3.0%	2,221
Municipal Disaster Grant	5,000	–	–	–	–	–	–	–

Table continues on next page.

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Other grant providers:	22,015	14,855	15,677	4,542	7,496	(2,954)	-39.4%	15,677
Tourism	2,000	1,291	1,416	997	1,225	(229)	-18.7%	1,416
CMTF	2,323	2,000	2,000	—	600	(600)	-100.0%	2,000
CID	5,422	5,141	5,141	970	2,003	(1,034)	-51.6%	5,141
Century City Property Owners Association	539	—	—	—	—	—	—	—
Traffic Free Flow (PTY) Ltd	—	580	580	290	290	—	—	580
Westcott Primary	43	43	43	18	22	(4)	-16.7%	43
Airports Company South Africa SOC Ltd	1,333	—	—	—	—	—	—	—
Rockefeller Philanthropy Advisor's Inc	1,113	—	—	—	—	—	—	—
V&A Waterfront Holdings (Pty) Ltd	853	891	891	371	446	(74)	-16.7%	891
The South African Breweries	2,584	—	—	—	—	—	—	—
Bayside	510	556	556	323	263	60	22.8%	556
Big Bay	385	—	—	—	—	—	—	—
Long Street law Enforcement	—	1,583	1,583	752	749	3	0.5%	1,583
Sustainable Energy Africa	—	274	971	—	697	(697)	-100.0%	971
Prasa	3,725	—	—	—	—	—	—	—
Marine Circle Rent-A-Cop	173	569	569	—	269	(269)	-100.0%	569
GRAND CHINA	166	396	396	187	187	(1)	-0.4%	396
Bergvliet High Part-time Trfc Attendant	29	—	—	—	—	—	—	—
CCID - Traffic Wardnes	744	902	902	351	451	(100)	-22.2%	902
Green Point Law Enforcement	—	586	586	266	272	(7)	-2.5%	586
Part Time Trfc Attend: Rustenberg Girls	43	43	43	18	22	(4)	-16.7%	43
POPART - Stellenbosch University	28	—	—	—	—	—	—	—
Total operating expenditure of Transfers and	1,474,561	7,376,568	7,493,227	661,895	598,711	63,184	10.6%	7,493,227
Capital expenditure of Transfers and Grants								
National Government:	2,035,630	2,189,348	2,189,635	593,543	606,379	(12,835)	-2.1%	1,906,556
Minerals and Energy; Energy Efficiency and Demand Side Management Grant	9,300	10,465	10,465	8,743	8,600	143	1.7%	10,425
National Government - Other; Previous years' Dora allocations	—	50	50	41	40	1	1.9%	50
National Treasury; Informal Settlements	—	276,803	276,803	66,273	96,174	(29,901)	-31.1%	226,619
Upgrading Partnership Grant: Municipalities	—	—	—	—	—	—	—	—
National Treasury; Integrated City Development Grant	54,560	48,533	48,533	9,112	14,779	(5,667)	-38.3%	37,194
National Treasury; Local Government Restructuring Grant	1,156	250	263	209	233	(24)	-10.1%	342
National Treasury; Neighbourhood Development Partnership Grant	7,166	26,400	26,400	—	—	—	—	—
National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant	—	354,000	354,000	68,367	79,250	(10,883)	-13.7%	351,300
National Treasury; Urban Settlements Development Grant	1,107,450	1,070,051	1,070,051	325,664	305,414	20,250	6.6%	915,777
Transport; Public Transport Network Grant	468,073	402,796	402,796	115,156	101,889	13,267	13.0%	364,575
Transport; Public Transport Infrastructure & Systems Grant	925	—	275	—	—	—	—	275
National Treasury: DME Grant	12,234	—	—	—	—	—	—	—
Expanded Public Works Programme	1,000	—	—	—	—	—	—	—
Infrastructure Skills Development	582	—	—	—	—	—	—	—
Municipal Disaster Fund	31,219	—	—	—	—	—	—	—
Municipal Disaster Recovery Grant	307,600	—	—	—	—	—	—	—
Dept. of Environ Affairs and Tourism	1,167	—	—	—	—	—	—	—
Transport; Public Transport Network Grant - BFI	33,000	—	—	—	—	—	—	—
Accreditation: Development Support	198	—	—	—	—	—	—	—
National Treasury; Municipal Disaster Grant	—	—	—	(1)	—	—	—	—
National Treasury; Municipal Disaster Recovery	—	—	—	(21)	—	(21)	-100.0%	—
Provincial Government:	22,430	22,038	22,038	5,128	3,592	1,536	42.8%	14,061
Cultural Affairs and Sport; Library Services: Metro Library Grant	13,241	10,000	10,000	3,191	2,494	697	28.0%	10,000
Housing; Integrated Housing and Human Settlement Development Grant	8,363	11,788	11,788	1,830	1,000	830	83.0%	3,811
Provincial Government; Municipal Accreditation and Capacity Building Grant	—	250	250	107	98	9	9.0%	250
Community Development Workers	63	—	—	—	—	—	—	—
Community Safety - Law Enforcement Auxiliary Services	762	—	—	—	—	—	—	—
Other grant providers:	49,804	53,700	53,700	22,491	22,255	236	1.1%	250
Other; Other	49,804	53,700	53,700	22,491	22,255	236	1.1%	250
Total capital expenditure of Transfers and Grants	2,107,864	2,265,085	2,265,373	621,162	632,226	(11,063)	-1.7%	1,920,868
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3,582,425	9,641,654	9,758,600	1,283,057	1,230,937	52,121	4.2%	9,414,094

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

Expenditure on councillor and board members' allowances and employee benefits**Table SC8 Monthly Budget Statement - councillor and staff benefits**

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	146,974	146,004	146,004	69,010	69,073	(63)	-0.1%	146,004
Pension and UIF Contributions	4,984	5,992	5,992	2,541	2,526	16	0.6%	5,992
Motor Vehicle Allowance	–	601	601	236	253	(17)	-6.9%	601
Cellphone Allowance	9,339	8,996	8,996	4,674	4,551	122	2.7%	8,996
Other benefits and allowances	–	18,225	18,225	4,808	4,755	53	1.1%	18,225
Sub Total - Councillors	161,297	179,818	179,818	81,268	81,157	111	0.1%	179,818
% increase		11.5%	11.5%					11.5%
Senior Managers of the Municipality								
Basic Salaries and Wages	23,285	27,879	27,879	13,393	13,940	(547)	-3.93%	27,879
Pension and UIF Contributions	1,341	4,379	4,379	1,100	2,190	(1,090)	-49.76%	4,379
Medical Aid Contributions	92	136	136	63	68	(5)	-6.73%	136
Motor Vehicle Allowance	404	439	439	339	220	119	54.06%	439
Cellphone Allowance	147	292	292	87	146	(59)	-40.12%	292
Other benefits and allowances	24	61	61	304	31	273	881.24%	61
Payments in lieu of leave	–	–	–	356	–	356	100.00%	–
Sub Total - Senior Managers of Municipality	25,293	33,186	33,186	15,643	16,595	(952)	-5.7%	33,186
% increase		31.2%	31.2%					31.2%
Other Municipal Staff								
Basic Salaries and Wages	8,077,775	9,640,920	9,665,548	4,621,412	4,847,525	(226,113)	-4.7%	10,342,963
Pension and UIF Contributions	1,252,341	1,713,894	1,714,356	679,897	827,962	(148,065)	-17.9%	1,359,794
Medical Aid Contributions	745,922	823,574	823,578	392,190	412,208	(20,018)	-4.9%	784,381
Overtime	680,581	606,267	608,212	289,123	249,034	40,089	16.1%	578,246
Motor Vehicle Allowance	200,746	225,780	226,307	104,977	112,566	(7,589)	-6.7%	209,953
Cellphone Allowance	21,910	24,352	24,395	11,331	12,198	(867)	-7.1%	22,662
Housing Allowances	61,444	65,440	65,430	32,594	32,720	(126)	-0.4%	65,188
Other benefits and allowances	261,709	238,910	249,351	142,795	125,113	17,682	14.1%	285,590
Payments in lieu of leave	173,125	97,768	98,984	54,588	48,808	5,780	11.8%	109,176
Long service awards	511	86,529	86,156	315	36,871	(36,555)	-99.1%	630
Post-retirement benefit obligations	864,199	261,187	261,187	126,182	128,209	(2,027)	-1.58%	252,364
Sub Total - Other Municipal Staff	12,340,263	13,784,620	13,823,503	6,455,404	6,833,215	(377,810)	-5.53%	14,010,947
% increase		11.7%	12.0%					13.5%
Total Parent Municipality	12,526,853	13,997,624	14,036,507	6,552,315	6,930,967	(378,652)	-5.5%	14,223,951

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

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(63)	-0.1%	Immaterial variance.	-
Pension and UIF Contributions	16	0.6%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(17)	-6.9%	Immaterial variance.	-
Cellphone Allowance	122	2.7%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	53	1.1%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(547)	-3.9%	Immaterial variance.	-
Pension and UIF Contributions	(1,090)	-49.8%	Immaterial variance.	-
Medical Aid Contributions	(5)	-6.7%	Immaterial variance.	-
Motor Vehicle Allowance	119	54.1%	Immaterial variance.	-
Cellphone Allowance	(59)	-40.1%	Immaterial variance.	-
Other benefits and allowances	273	881.2%	Immaterial variance.	-
Payments in lieu of leave	356	100.0%	Immaterial variance.	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(226,113)	-4.7%	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 3861 vacancies as at 31 December 2019; 1836 positions were filled (982 internal and 854 external) with 712 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	(148,065)	-17.9%	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.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(20,018)	-4.9%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing
Overtime	40,089	16.1%	The variance is mainly within the Safety & Security directorate, due unplanned overtime as the result of protest action, events and Operation Lockdown, where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas.	Budgetary provision for overtime was reviewed during the mid-year review and assesment process and amendments are proposed in the January 2020 adjustments budget.
Motor Vehicle Allowance	(7,589)	-6.7%	The variance is mainly due the turnaround time in filling vacancies resulting from termination of permanent staff who were in receipt of car allowances.	Filling of vacancies is ongoing.
Cellphone Allowance	(867)	-7.1%	Immaterial variance.	-
Housing Allowances	(126)	-0.4%	Immaterial variance.	-
Other benefits and allowances	17,682	14.1%	The variance is mainly on Standby allowances within the following directorates: 1. Safety & Security, due to the transfer of new recruits to operational duty and now receiving standby allowances; and 2. Human Settlements, due to staff shortages as a result of the turnaround time in filling vacancies as well as an increase in responses to unforeseen afterhour events.	Virements will be processed to address the over expenditure. Further adjustments are proposed in the January 2020 adjustments budget.
Payments in lieu of leave	5,780	11.8%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately.	Alignment of the period budget with the actuals is included in the January 2020 adjustments budget.
Long service awards	(36,555)	-99.1%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan.	The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees.
Post-retirement benefit obligations	(2,027)	-1.6%	Immaterial variance.	-

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

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	787,067	837,524	791,351	873,918	791,709	854,102	786,082	799,231	854,505	701,342	851,772	785,592	9,714,194	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	1,096,143	1,016,363	1,109,875	852,268	1,245,216	648,165	13,572,524	15,140,505	16,772,413
Service charges - water revenue	204,828	223,895	229,296	260,802	234,526	239,630	171,665	310,112	291,245	293,214	313,103	85,341	2,857,659	3,506,983	4,217,263
Service charges - sanitation revenue	97,501	113,241	115,202	139,667	121,947	127,891	90,635	133,485	153,938	138,508	153,757	(70,287)	1,315,486	1,777,068	2,140,389
Service charges - refuse	81,120	81,080	78,524	89,385	79,800	80,890	83,602	81,262	88,585	79,287	89,923	128,053	1,041,510	1,113,994	1,181,726
Rental of facilities and equipment	20,625	21,853	27,968	20,531	22,253	32,039	15,305	17,640	16,716	14,942	16,767	(16,105)	210,536	232,744	236,361
Interest earned - external investments	109,378	85,203	78,511	86,723	94,600	76,802	77,714	69,718	76,640	77,683	81,666	(2,142)	912,495	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	18,018	16,775	20,070	17,408	20,290	15,854	237,091	242,205	241,088
Licences and permits	25,124	17,419	30,664	20,894	37,929	51,657	10,907	8,072	1,771	6,744	6,155	(135,118)	82,219	86,371	90,732
Agency services	-	-	-	-	-	-	28,876	21,370	4,688	17,854	16,296	128,588	217,672	245,412	254,598
Transfer receipts - operating	1,211,303	1,213,505	-	-	322,775	2,344,077	480,609	-	1,880,567	354,388	2,011	(316,007)	7,493,227	7,707,345	8,136,559
Other revenue	89,913	17,634	37,818	45,579	37,633	24,173	223,108	119,337	65,930	33,870	16,506	287,134	998,635	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	3,082,664	2,593,364	4,564,530	2,587,508	2,813,462	1,539,068	38,653,248	42,385,438	46,264,128
Other Cash Flows by Source															
Transfer receipts - capital	618,934	61,670	81,205	109,431	182,264	-	70,014	48,445	691,626	10,962	-	337,122	2,211,673	3,043,827	3,608,514
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	53,700	53,700	56,700	57,000
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	43,732	43,732	43,732	43,732
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	1,091,579	-	-	-	-	-	-	1	1,091,580	3,000,000	3,000,000
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	41,983	41,983	46,181	50,799
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	1,228	1,228	1,167	1,108
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(267,859)	(267,859)	(298,475)	(332,578)
Total Cash Receipts by Source	4,525,200	3,939,645	2,867,944	3,009,928	4,160,136	5,114,881	3,152,678	2,641,810	5,256,155	2,598,470	2,813,462	1,748,975	41,829,284	48,278,569	52,692,703

Table continues on next page.

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

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands															
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	1,087,234	1,114,675	957,708	1,131,768	1,126,431	1,555,895	13,731,313	14,799,293	15,960,959
Remuneration of councillors	12,678	12,766	12,655	12,806	12,732	12,807	13,906	23,128	15,036	15,002	15,032	21,272	179,818	190,697	202,234
Interest paid	43,259	–	153,153	–	6,274	137,895	40,680	–	150,418	–	48,595	136,802	717,075	731,329	1,191,845
Bulk purchases - Electricity	946,536	1,246,370	1,156,304	685,094	716,349	685,142	665,611	630,552	670,219	631,557	661,557	780,210	9,475,500	10,564,235	11,704,116
Bulk purchases - Water & Sewer	15,515	27,292	26,412	19,090	18,270	22,623	58,083	37,480	37,808	52,259	45,767	256,501	617,101	909,598	871,284
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses	1,328,647	746,028	739,455	838,687	1,123,399	891,115	621,285	706,584	972,975	767,376	552,103	2,292,967	11,580,621	11,424,643	11,941,547
Cash Payments by Type	3,373,229	3,049,803	3,123,181	2,591,168	3,469,989	2,799,583	2,486,799	2,512,418	2,804,164	2,597,961	2,449,486	5,043,648	36,301,429	38,619,795	41,871,985
Other Cash Flows/Payments by Type															
Capital assets	933,838	216,241	254,413	339,732	465,994	599,805	83,348	377,104	610,539	744,134	1,193,550	2,087,552	7,906,251	10,364,140	10,672,162
Repayment of borrowing	50,000	–	79,481	–	42,933	20,000	50,000	–	79,481	–	42,933	20,050	384,878	371,495	671,495
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	4,357,066	3,266,044	3,457,075	2,930,900	3,978,916	3,419,388	2,620,147	2,889,523	3,494,183	3,342,095	3,685,970	7,151,250	44,592,558	49,355,429	53,215,642
NET INCREASE/(DECREASE) IN CASH HELD	168,133	673,600	(589,131)	79,028	181,220	1,695,492	532,531	(247,713)	1,761,972	(743,625)	(872,508)	(5,402,275)	(2,763,274)	(1,076,860)	(522,938)
Cash/cash equivalents at the month/year beginning:	8,419,275	8,587,408	9,261,009	8,671,878	8,750,906	8,932,126	10,627,619	11,160,150	10,912,437	12,674,409	11,930,784	11,058,276	8,419,275	5,656,001	4,579,141
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	11,160,150	10,912,437	12,674,409	11,930,784	11,058,276	5,656,001	5,656,001	4,579,141	4,056,203

Capital programme performance

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

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	37,034	127,858	139,008	31,156	139,008	107,852	77.6%	0.4%
August	252,295	225,455	209,714	290,206	348,722	58,516	16.8%	3.5%
September	304,942	356,938	405,588	682,239	754,309	72,070	9.6%	8.1%
October	430,752	409,037	455,269	1,176,811	1,209,578	32,767	2.7%	14.0%
November	417,260	427,100	480,733	1,759,443	1,690,311	(69,132)	-4.1%	21.0%
December	396,972	366,517	472,697	2,470,421	2,163,008	(307,413)	-14.2%	29.5%
January	202,221	274,033	465,533		2,628,541	–		
February	286,640	508,539	778,268		3,406,809	–		
March	359,440	757,430	1,005,973		4,412,782	–		
April	532,842	1,009,269	986,035		5,398,817	–		
May	664,731	1,421,432	1,195,385		6,594,202	–		
June	1,431,160	2,504,826	2,190,522		8,784,724	–		
Total Capital expenditure	5,316,290	8,388,432	8,784,724					

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1,797,980	2,886,525	2,933,754	860,613	744,512	116,101	15.6%	2,391,526
Roads Infrastructure	800,145	929,567	1,228,949	374,888	329,602	45,286	13.7%	1,194,972
Roads	800,145	929,567	1,228,949	374,888	329,602	45,286	13.7%	1,194,972
Storm water Infrastructure	2,093	117,312	2,257	61	950	(889)	-93.6%	5,500
Drainage Collection	2,093	117,312	2,257	61	950	(889)	-93.6%	5,500
Electrical Infrastructure	319,606	368,700	368,971	105,019	129,112	(24,092)	-18.7%	303,372
HV Substations	261,124	314,395	308,284	83,337	110,652	(27,315)	-24.7%	235,132
MV Networks	(145)	6,200	6,200	3,640	3,100	540	17.4%	16,100
LV Networks	58,627	48,105	54,486	18,043	15,360	2,683	17.5%	52,141
Water Supply Infrastructure	461,126	971,327	905,000	338,442	144,424	194,018	134.3%	637,471
Reservoirs	387,712	743,800	734,494	282,963	108,004	174,959	162.0%	500,968
Water Treatment Works	1,491	-	10,000	2,039	371	1,668	448.9%	5,000
Bulk Mains	41,936	73,000	72,155	14,166	10,049	4,118	41.0%	29,289
Distribution	29,987	154,527	88,351	39,274	26,000	13,274	51.1%	102,213
Sanitation Infrastructure	129,147	218,499	133,191	25,539	39,788	(14,249)	-35.8%	127,900
Reticulation	30,907	129,199	56,776	9,429	19,488	(10,059)	-51.6%	59,930
Waste Water Treatment Works	96,932	89,300	76,416	16,110	20,300	(4,190)	-20.6%	67,970
Outfall Sewers	1,308	-	-	-	-	-	-	-
Solid Waste Infrastructure	13,523	251,120	264,371	12,696	93,321	(80,626)	-86.4%	95,298
Landfill Sites	13,523	251,120	264,371	12,696	93,321	(80,626)	-86.4%	95,298
Information and Communication Infrastructure	72,339	30,000	31,015	3,967	7,315	(3,347)	-45.8%	27,015
Data Centres	72,339	30,000	31,015	3,967	7,315	(3,347)	-45.8%	27,015
Community Assets	295,414	243,160	267,634	75,390	63,283	12,107	19.1%	232,924
Community Facilities	294,880	242,440	267,204	75,231	62,893	12,338	19.6%	232,494
Halls	-	25	25	25	25	(0)	-1.5%	25
Centres	-	17,505	18,177	-	-	-	-	18,177
Clinics/Care Centres	37,750	21,296	22,729	3,954	6,933	(2,979)	-43.0%	24,768
Fire/Ambulance Stations	17,103	-	2,739	-	2,739	(2,739)	-100.0%	2,739
Museums	2,951	-	121	77	121	(44)	-36.2%	121
Libraries	8,366	7,375	8,014	59	4,139	(4,080)	-98.6%	59
Cemeteries/Crematoria	6,237	3,500	9,934	2,756	9,934	(7,178)	-72.3%	9,500
Public Open Space	291	11,100	11,229	188	500	(312)	-62.4%	11,449
Nature Reserves	1,280	10,634	10,634	411	140	271	-	2,362
Markets	-	710	710	-	150	(150)	-100.0%	590
Taxi Ranks/Bus Terminals	220,903	170,296	182,892	67,761	38,212	29,549	77.3%	162,704
Sport and Recreation Facilities	534	720	431	159	391	(231)	-59.2%	430
Outdoor Facilities	534	720	431	159	391	(231)	-59.2%	430
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	227,172	62,023	58,869	3,154	5.4%	223,537
Operational Buildings	83,095	158,180	174,080	33,356	31,687	1,668	5.3%	169,378
Municipal Offices	34,113	114,602	121,063	11,652	3,219	8,433	262.0%	117,168
Laboratories	8,222	-	-	-	-	-	-	-
Depots	40,760	43,578	53,017	21,704	28,469	(6,765)	-23.8%	52,209
Housing	18,822	50,920	53,092	28,668	27,182	1,486	5.5%	54,159
Social Housing	18,822	50,920	53,092	28,668	27,182	1,486	5.5%	54,159
Intangible Assets	12,014	41,512	45,687	9,453	5,450	4,003	73.5%	30,487
Licences and Rights	12,014	41,512	45,687	9,453	5,450	4,003	73.5%	30,487
Computer Software and Applications	12,014	41,512	45,687	9,453	5,450	4,003	73.5%	30,487
Computer Equipment	121,869	95,626	91,410	11,673	23,961	(12,288)	-51.3%	75,074
Computer Equipment	121,869	95,626	91,410	11,673	23,961	(12,288)	-51.3%	75,074
Furniture and Office Equipment	101,282	119,167	119,221	31,294	36,945	(5,651)	-15.3%	111,178
Furniture and Office Equipment	101,282	119,167	119,221	31,294	36,945	(5,651)	-15.3%	111,178
Machinery and Equipment	36,812	48,127	56,303	11,774	13,688	(1,914)	-14.0%	58,453
Machinery and Equipment	36,812	48,127	56,303	11,774	13,688	(1,914)	-14.0%	58,453
Transport Assets	155,011	197,348	197,932	69,698	16,720	52,978	316.9%	195,126
Transport Assets	155,011	197,348	197,932	69,698	16,720	52,978	316.9%	195,126
Land	5,157	26,000	46,250	73	4,776	(4,703)	-98.5%	46,250
Land	5,157	26,000	46,250	73	4,776	(4,703)	-98.5%	46,250
Total Capital Expenditure on new assets	2,627,456	3,866,597	3,985,394	1,131,993	968,236	163,758	16.9%	3,364,587

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	837,504	1,468,835	1,508,678	405,037	415,637	(10,600)	-2.6%	966,985
Roads Infrastructure	123,380	214,477	220,602	63,939	57,697	6,242	10.8%	91,966
Roads	123,380	214,477	220,602	63,939	57,697	6,242	10.8%	91,966
Storm water Infrastructure	27,376	59,700	71,394	9,625	13,900	(4,275)	-30.8%	35,094
Drainage Collection	27,376	59,700	71,394	9,625	13,900	(4,275)	-30.8%	35,094
Electrical Infrastructure	301,112	346,825	364,684	151,849	152,538	(689)	-0.5%	341,324
HV Substations	70,633	74,825	104,934	37,126	40,220	(3,094)	-7.7%	92,474
MV Substations	18,328	50,000	37,750	44	5,108	(5,064)	-99.1%	26,850
MV Networks	169,030	182,000	182,000	93,819	88,430	5,389	6.1%	182,000
LV Networks	43,122	40,000	40,000	20,860	18,780	2,080	11.1%	40,000
Water Supply Infrastructure	245,200	409,900	409,900	94,005	77,000	17,005	22.1%	229,900
Bulk Mains	27,999	60,000	60,000	11,657	11,500	157	1.4%	55,000
Distribution	217,201	349,900	349,900	82,348	65,500	16,848	25.7%	174,900
Sanitation Infrastructure	132,652	436,433	438,068	84,830	113,471	(28,641)	-25.2%	264,681
Pump Station	8,288	78,733	78,733	27,448	27,049	399	1.5%	72,733
Reticulation	38,034	87,700	87,700	18,392	10,300	8,092	78.6%	67,772
Waste Water Treatment Works	69,421	170,000	174,163	36,457	44,650	(8,193)	-18.3%	109,176
Outfall Sewers	16,908	100,000	97,472	2,533	31,472	(28,939)	-92.0%	15,000
Solid Waste Infrastructure	-	-	200	189	200	(11)	-5.7%	189
Landfill Sites	-	-	200	189	200	(11)	-5.7%	189
Information and Communication Infrastructure	7,784	1,500	3,830	600	830	(230)	-27.7%	3,830
Data Centres	7,784	1,500	3,830	600	830	(230)	-27.7%	3,830
Community Assets	3,774	19,283	25,306	267	600	(333)	-55.5%	9,400
Community Facilities	3,774	19,283	25,306	267	600	(333)	-55.5%	9,400
Halls	-	9,883	9,883	-	-	-	-	-
Clinics/Care Centres	1,172	8,000	8,000	-	-	-	-	8,000
Libraries	1,992	-	-	-	-	-	-	-
Public Open Space	610	1,400	7,423	267	600	(333)	-55.5%	1,400
Heritage assets	5,074	600	1,251	643	901	(258)	-28.6%	1,251
Monuments	5,074	600	1,251	643	901	(258)	-28.6%	1,251
Other assets	72,045	71,250	70,592	24,199	8,609	15,590	181.1%	61,114
Operational Buildings	20,078	26,689	26,031	2,198	2,692	(493)	-18.3%	11,738
Municipal Offices	11,282	24,339	23,681	1,335	1,917	(582)	-30.4%	9,388
Laboratories	299	300	300	70	150	(80)	-53.1%	300
Depots	8,497	2,050	2,050	793	625	168	26.9%	2,050
Housing	51,967	44,561	44,561	22,001	5,918	16,084	271.8%	49,377
Social Housing	51,967	44,561	44,561	22,001	5,918	16,084	271.8%	49,377
Intangible Assets	9,154	2,500	7,600	3,266	2,850	417	14.6%	7,600
Licences and Rights	9,154	2,500	7,600	3,266	2,850	417	14.6%	7,600
Computer Software and Applications	9,154	2,500	7,600	3,266	2,850	417	14.6%	7,600
Computer Equipment	117,790	125,859	132,575	33,423	88,483	(55,060)	-62.2%	122,978
Computer Equipment	117,790	125,859	132,575	33,423	88,483	(55,060)	-62.2%	122,978
Furniture and Office Equipment	17,030	28,889	27,451	11,015	11,407	(392)	-3.4%	27,536
Furniture and Office Equipment	17,030	28,889	27,451	11,015	11,407	(392)	-3.4%	27,536
Machinery and Equipment	62,916	11,454	9,411	2,511	5,789	(3,279)	-56.6%	12,336
Machinery and Equipment	62,916	11,454	9,411	2,511	5,789	(3,279)	-56.6%	12,336
Transport Assets	375,447	622,937	622,004	122,646	40,213	82,433	205.0%	557,202
Transport Assets	375,447	622,937	622,004	122,646	40,213	82,433	205.0%	557,202
Total Capital Expenditure on renewal of existing assets	1,500,735	2,351,609	2,404,867	603,008	574,489	28,518	5.0%	1,766,401

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	678,723	1,243,801	1,411,159	541,980	386,822	155,158	40.1%	1,075,671
Roads Infrastructure	178,498	192,672	283,807	142,876	122,292	20,585	16.8%	217,177
Roads	178,498	192,672	283,807	142,876	122,292	20,585	16.8%	217,177
Storm water Infrastructure	4,893	41,000	44,307	1,776	3,200	(1,424)	-44.5%	2,874
Drainage Collection	4,893	41,000	44,307	1,776	3,200	(1,424)	-44.5%	2,874
Electrical Infrastructure	40,691	29,582	29,582	21,954	23,599	(1,645)	-7.0%	24,842
HV Substations	40,691	29,582	29,582	21,954	23,599	(1,645)	-7.0%	24,842
Water Supply Infrastructure	117,651	75,350	93,676	31,429	27,354	4,074	14.9%	91,093
Reservoirs	4,973	10,350	15,220	6,725	6,425	299	4.7%	15,220
Distribution	112,679	65,000	78,456	24,704	20,929	3,775	18.0%	75,872
Sanitation Infrastructure	324,757	788,773	831,399	297,751	160,061	137,690	86.0%	635,208
Reticulation	7,723	7,323	7,323	1,136	-	1,136	100.0%	2,623
Waste Water Treatment Works	317,033	781,450	824,076	296,615	160,061	136,553	85.3%	632,585
Solid Waste Infrastructure	12,233	111,425	123,388	45,877	49,816	(3,939)	-7.9%	99,478
Landfill Sites	12,233	111,425	123,388	45,877	49,816	(3,939)	-7.9%	99,478
Information and Communication Infrastructure	-	5,000	5,000	317	500	(183)	-36.5%	5,000
Data Centres	-	5,000	5,000	317	500	(183)	-36.5%	5,000
Community Assets	239,647	375,979	378,361	55,820	74,879	(19,059)	-25.5%	364,596
Community Facilities	153,098	228,825	207,171	32,885	53,006	(20,121)	-38.0%	185,649
Halls	1,698	8,430	234	71	234	(163)	-69.5%	234
Centres	13,117	19,900	20,022	1,215	400	815	203.9%	19,077
Clinics/Care Centres	39,641	61,400	55,161	11,309	12,650	(1,341)	-10.6%	55,053
Fire/Ambulance Stations	12,394	-	770	707	770	(63)	-8.1%	770
Museums	302	-	-	-	-	-	-	-
Libraries	7,819	10,125	10,796	2,089	1,842	247	13.4%	7,671
Cemeteries/Crematoria	5,922	19,750	10,904	196	904	(708)	-78.3%	5,558
Public Open Space	41,436	48,740	41,996	6,065	15,050	(8,985)	-59.7%	44,807
Nature Reserves	10,569	6,680	9,180	1,245	3,856	(2,612)	-67.7%	9,180
Public Ablution Facilities	1,923	8,000	8,000	1,355	-	1,355	100.0%	18,000
Taxi Ranks/Bus Terminals	18,278	45,800	50,110	8,632	17,300	(8,668)	-50.1%	25,300
Sport and Recreation Facilities	86,550	147,154	171,190	22,935	21,873	1,061	4.9%	178,947
Indoor Facilities	1,102	14,290	39,572	8,938	3,282	5,656	172.3%	43,090
Outdoor Facilities	85,448	132,864	131,618	13,997	18,591	(4,595)	-24.7%	135,857
Heritage assets	1,293	-	45	-	45	(45)	-100.0%	237
Monuments	1,293	-	45	-	45	(45)	-100.0%	237
Other assets	223,244	499,947	548,347	127,867	148,432	(20,566)	-13.9%	416,333
Operational Buildings	187,997	424,070	473,469	83,830	141,214	(57,384)	-40.6%	338,740
Municipal Offices	87,612	266,259	292,480	46,793	78,402	(31,609)	-40.3%	210,115
Yards	76	-	200	51	60	(9)	-14.4%	200
Depots	100,309	157,811	180,789	36,986	62,752	(25,766)	-41.1%	128,425
Housing	35,247	75,878	74,878	44,036	7,218	36,818	510.1%	77,594
Social Housing	35,247	75,878	74,878	44,036	7,218	36,818	510.1%	77,594
Intangible Assets	23,908	16,950	26,952	3,134	7,829	(4,695)	-60.0%	24,365
Licences and Rights	23,908	16,950	26,952	3,134	7,829	(4,695)	-60.0%	24,365
Computer Software and Applications	23,908	16,950	26,952	3,134	7,829	(4,695)	-60.0%	24,365
Computer Equipment	225	17,540	15,540	-	10	(10)	-100.0%	7,540
Computer Equipment	225	17,540	15,540	-	10	(10)	-100.0%	7,540
Furniture and Office Equipment	10,973	10,347	9,822	4,976	235	4,741	2017.7%	9,822
Furniture and Office Equipment	10,973	10,347	9,822	4,976	235	4,741	2017.7%	9,822
Machinery and Equipment	10,085	5,662	4,236	1,644	2,031	(387)	-19.1%	4,375
Machinery and Equipment	10,085	5,662	4,236	1,644	2,031	(387)	-19.1%	4,375
Total Capital Expenditure on upgrading of existing assets	1,188,099	2,170,227	2,394,463	735,421	620,284	115,137	18.6%	1,902,940

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	713,245	2,047,033	2,039,330	949,219	865,740	83,479	9.6%	2,039,330
Roads Infrastructure	590	688,377	688,377	320,113	287,072	33,041	11.5%	688,377
Roads	590	688,377	688,377	320,113	287,072	33,041	11.5%	688,377
Electrical Infrastructure	229,128	541,437	541,437	255,851	264,980	(9,129)	-3.4%	541,437
Power Plants	113,328	17,215	17,215	11,066	8,525	2,541	29.8%	17,215
HV Substations	–	31,272	31,272	18,235	15,294	2,941	19.2%	31,272
MV Substations	–	353,066	353,066	153,826	172,891	(19,065)	-11.0%	353,066
LV Networks	115,800	139,884	139,884	72,724	68,270	4,454	6.5%	139,884
Water Supply Infrastructure	195,130	440,218	431,740	208,318	173,641	34,678	20.0%	431,740
Reservoirs	–	41,845	41,845	13,513	20,290	(6,777)	-33.4%	41,845
Pump Stations	25,734	53,419	54,335	16,554	22,680	(6,126)	-27.0%	54,335
Water Treatment Works	1,866	43,287	43,189	17,624	18,377	(753)	-4.1%	43,189
Bulk Mains	–	8,242	7,318	5,146	2,103	3,043	144.7%	7,318
Distribution	167,530	293,425	285,053	155,481	110,190	45,291	41.1%	285,053
Sanitation Infrastructure	282,758	374,750	375,525	164,125	139,063	25,062	18.0%	375,525
Reticulation	–	250,258	251,033	121,013	88,981	32,031	36.0%	251,033
Waste Water Treatment Works	282,718	113,257	113,257	41,225	45,051	(3,826)	-8.5%	113,257
Outfall Sewers	40	11,235	11,235	1,888	5,031	(3,143)	-62.5%	11,235
Solid Waste Infrastructure	5,639	2,250	2,250	811	984	(173)	-17.5%	2,250
Landfill Sites	5,639	2,250	2,250	811	984	(173)	-17.5%	2,250
Community Assets	131,143	504,731	512,797	190,406	186,924	3,481	1.9%	512,797
Community Facilities	130,809	122,404	122,470	36,044	44,831	(8,787)	-19.6%	122,470
Halls	17,593	45,452	45,452	11,806	15,813	(4,008)	-25.3%	45,452
Centres	83	6,514	6,514	3,004	987	2,017	204.2%	6,514
Clinics/Care Centres	10,690	6,258	6,258	8,630	3,032	5,598	184.6%	6,258
Fire/Ambulance Stations	–	5,562	5,562	438	2,650	(2,212)	-83.5%	5,562
Libraries	98,314	34,665	34,665	2,718	14,948	(12,231)	-81.8%	34,665
Cemeteries/Crematoria	2,874	10,129	10,129	3,884	2,951	933	31.6%	10,129
Nature Reserves	923	4,689	4,756	1,783	1,377	407	29.5%	4,756
Public Ablution Facilities	332	6,856	6,856	2,268	3,005	(738)	-24.5%	6,856
Markets	–	2,278	2,278	1,514	67	1,447	2175.3%	2,278
Sport and Recreation Facilities	334	382,327	390,327	154,362	142,093	12,269	8.6%	390,327
Indoor Facilities	269	25	25	–	25	(25)	-100.0%	25
Outdoor Facilities	65	382,301	390,301	154,362	142,068	12,294	8.7%	390,301
Heritage assets	–	1,916	1,916	46	268	(222)	-83.0%	1,916
Works of Art	–	1,916	1,916	46	268	(222)	-83.0%	1,916
Investment properties	13,891	8,043	56	239	33	206	615.5%	56
Revenue Generating	13,891	43	43	46	20	26	130.1%	43
Improved Property	13,891	43	43	46	20	26	130.1%	43
Non-revenue Generating	–	8,001	13	193	13	180	1352.7%	13
Unimproved Property	–	8,001	13	193	13	180	1352.7%	13
Other assets	72,660	338,649	342,530	55,794	85,798	(30,004)	-35.0%	342,530
Operational Buildings	72,660	338,649	342,530	55,794	85,798	(30,004)	-35.0%	342,530
Municipal Offices	590	333,831	337,712	55,375	83,405	(28,030)	-33.6%	337,712
Laboratories	–	2,136	2,136	355	1,076	(722)	-67.0%	2,136
Training Centres	72,070	521	521	60	260	(200)	-76.8%	521
Depots	–	2,162	2,162	4	1,056	(1,052)	-99.7%	2,162
Computer Equipment	63,807	246,058	246,914	71,699	84,698	(12,999)	-15.3%	246,914
Computer Equipment	63,807	246,058	246,914	71,699	84,698	(12,999)	-15.3%	246,914
Furniture and Office Equipment	3	542,256	542,090	277,222	206,211	71,011	34.4%	542,090
Furniture and Office Equipment	3	542,256	542,090	277,222	206,211	71,011	34.4%	542,090
Transport Assets	102,625	440,991	444,934	198,321	232,086	(33,765)	-14.5%	444,934
Transport Assets	102,625	440,991	444,934	198,321	232,086	(33,765)	-14.5%	444,934
Total Repairs and Maintenance Expenditure	1,097,376	4,129,677	4,130,567	1,742,946	1,661,758	81,188	4.9%	4,130,567

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1,254,022	1,296,991	1,296,991	664,659	648,495	16,163	2.5%	1,296,991
Roads Infrastructure	359,467	406,286	406,286	195,910	203,143	(7,233)	-3.6%	406,286
Roads	359,467	294,830	294,830	138,824	147,415	(8,591)	-5.8%	294,830
Road Structures	–	72,658	72,658	36,827	36,329	498	1.4%	72,658
Road Furniture	–	38,798	38,798	20,259	19,399	860	4.4%	38,798
Storm water Infrastructure	46,522	45,851	45,851	25,658	22,925	2,733	11.9%	45,851
Drainage Collection	46,522	45,851	45,851	25,658	22,925	2,733	11.9%	45,851
Electrical Infrastructure	246,946	233,540	233,540	116,809	116,770	39	0.0%	233,540
Power Plants	6,957	6,955	6,955	3,477	3,477	0	0.0%	6,955
HV Transmission Conductors	–	14,594	14,594	7,329	7,297	32	0.4%	14,594
MV Substations	20,514	13,983	13,983	1,783	6,991	(5,208)	-74.5%	13,983
MV Switching Stations	52,768	52,620	52,620	28,052	26,310	1,742	6.6%	52,620
MV Networks	103,470	104,873	104,873	53,547	52,437	1,110	2.1%	104,873
LV Networks	63,237	40,516	40,516	22,622	20,258	2,364	11.7%	40,516
Water Supply Infrastructure	236,904	264,253	264,253	138,588	132,126	6,462	4.9%	264,253
Reservoirs	21,898	22,414	22,414	20,865	11,207	9,658	86.2%	22,414
Pump Stations	5,459	5,415	5,415	2,720	2,708	13	0.5%	5,415
Water Treatment Works	28,239	26,172	26,172	16,136	13,086	3,050	23.3%	26,172
Bulk Mains	10,405	17,914	17,914	5,207	8,957	(3,751)	-41.9%	17,914
Distribution	170,903	192,337	192,337	93,660	96,168	(2,509)	-2.6%	192,337
Sanitation Infrastructure	266,016	264,260	264,260	135,227	132,130	3,097	2.3%	264,260
Pump Station	7,130	8,144	8,144	3,491	4,072	(581)	-14.3%	8,144
Reticulation	157,546	155,668	155,668	77,974	77,834	140	0.2%	155,668
Waste Water Treatment Works	88,511	87,640	87,640	47,342	43,820	3,522	8.0%	87,640
Outfall Sewers	12,830	12,807	12,807	6,420	6,403	16	0.3%	12,807
Solid Waste Infrastructure	45,630	36,207	36,207	18,877	18,104	774	4.3%	36,207
Landfill Sites	45,630	36,207	36,207	18,877	18,104	774	4.3%	36,207
Coastal Infrastructure	–	4,560	4,560	2,838	2,280	558	24.5%	4,560
Promenades	–	4,560	4,560	2,838	2,280	558	24.5%	4,560
Information and Communication Infrastructure	52,537	42,035	42,035	30,752	21,017	9,735	46.3%	42,035
Core Layers	–	6,610	6,610	3,543	3,305	238	7.2%	6,610
Distribution Layers	–	35,424	35,424	27,209	17,712	9,497	53.6%	35,424
Community Assets	348,370	364,191	364,191	180,905	182,095	(1,190)	-0.7%	364,191
Community Facilities	129,027	155,005	155,005	73,998	77,503	(3,504)	-4.5%	155,005
Halls	2,727	2,756	2,756	1,657	1,378	279	20.3%	2,756
Centres	3,835	47,842	47,842	24,419	23,921	499	2.1%	47,842
Clinics/Care Centres	9,506	8,247	8,247	3,379	4,123	(745)	-18.1%	8,247
Fire/Ambulance Stations	1,696	2,462	2,462	965	1,231	(266)	-21.6%	2,462
Testing Stations	1,106	1,122	1,122	654	561	93	16.5%	1,122
Museums	194	363	363	111	181	(71)	-39.1%	363
Theatres	112	112	112	56	56	(0)	0.0%	112
Libraries	5,270	6,142	6,142	2,994	3,071	(78)	-2.5%	6,142
Cemeteries/Crematoria	3,256	3,880	3,880	1,641	1,940	(300)	-15.4%	3,880
Public Open Space	18,365	17,177	17,177	7,448	8,589	(1,141)	-13.3%	17,177
Nature Reserves	378	817	817	189	408	(219)	-53.7%	817
Public Ablution Facilities	2,350	1,941	1,941	1,200	970	230	23.7%	1,941
Markets	1,586	1,509	1,509	815	755	60	8.0%	1,509
Airports	4	4	4	2	2	(0)	0.0%	4
Taxi Ranks/Bus Terminals	78,643	60,630	60,630	28,469	30,315	(1,846)	-6.1%	60,630
Sport and Recreation Facilities	219,343	209,186	209,186	106,907	104,593	2,314	2.2%	209,186
Indoor Facilities	9,678	6,267	6,267	3,257	3,133	123	3.9%	6,267
Outdoor Facilities	209,665	202,919	202,919	103,650	101,460	2,191	2.2%	202,919

Table continues on next page.

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1,714	1,714	1,714	857	857	0	0.0%	1,714
Revenue Generating	1,714	1,714	1,714	857	857	0	0.0%	1,714
Improved Property	1,714	1,714	1,714	857	857	0	0.0%	1,714
<u>Other assets</u>	291,700	258,709	258,709	130,939	129,355	1,584	1.2%	258,709
Operational Buildings	192,111	155,594	155,594	81,494	77,797	3,698	4.8%	155,594
Municipal Offices	162,150	9,231	9,231	3,029	4,615	(1,587)	-34.4%	9,231
Workshops	-	31,023	31,023	14,867	15,512	(644)	-4.2%	31,023
Training Centres	289	303	303	144	152	(7)	-4.8%	303
Manufacturing Plant	-	6,970	6,970	3,485	3,485	-	-	6,970
Depots	29,165	108,067	108,067	59,969	54,033	5,936	11.0%	108,067
Housing	99,589	103,115	103,115	49,444	51,558	(2,113)	-4.1%	103,115
Social Housing	99,589	103,115	103,115	49,444	51,558	(2,113)	-4.1%	103,115
<u>Intangible Assets</u>	147,789	143,931	143,931	76,038	71,966	4,073	5.7%	143,931
Licences and Rights	147,789	143,931	143,931	76,038	71,966	4,073	5.7%	143,931
Computer Software and Applications	77,609	73,751	73,751	40,948	36,875	4,073	11.0%	73,751
Unspecified	70,180	70,180	70,180	35,090	35,090	-	-	70,180
<u>Computer Equipment</u>	223,929	228,214	228,214	111,573	114,107	(2,535)	-2.2%	228,214
Computer Equipment	223,929	228,214	228,214	111,573	114,107	(2,535)	-2.2%	228,214
<u>Furniture and Office Equipment</u>	124,655	115,391	115,391	51,107	57,696	(6,589)	-11.4%	115,391
Furniture and Office Equipment	124,655	115,391	115,391	51,107	57,696	(6,589)	-11.4%	115,391
<u>Machinery and Equipment</u>	110,232	119,369	119,369	56,509	59,685	(3,176)	-5.3%	119,369
Machinery and Equipment	110,232	119,369	119,369	56,509	59,685	(3,176)	-5.3%	119,369
<u>Transport Assets</u>	333,717	417,125	417,125	182,900	208,563	(25,663)	-12.3%	417,125
Transport Assets	333,717	417,125	417,125	182,900	208,563	(25,663)	-12.3%	417,125
<u>Zoo's, Marine and Non-biological Animals</u>	-	197	197	96	98	(2)	-2.1%	197
Zoo's, Marine and Non-biological Animals	-	197	197	96	98	(2)	-2.1%	197
Total Depreciation	2,836,129	3,015,086	3,015,086	1,455,583	1,472,916	(17,334)	-1.2%	3,015,086

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

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	9,529,021	9,916,685	9,916,684	5,023,041	4,958,340	64,700	1.3%	9,950,180
Service charges	18,876,837	19,690,195	19,690,196	10,200,955	9,995,649	205,306	2.1%	20,056,927
Investment revenue	1,136,550	919,395	919,395	597,924	534,267	63,657	11.9%	924,223
Transfers and subsidies	7,049,218	7,376,568	7,493,226	4,613,777	4,502,335	111,442	2.5%	7,722,432
Other own revenue	3,857,012	3,305,614	3,305,614	1,911,120	1,605,570	305,550	19.0%	3,305,496
Total Revenue (excluding capital transfers and contributions)	40,448,639	41,208,458	41,325,116	22,346,816	21,596,161	750,655	3.5%	41,959,259
Employee costs	12,430,552	13,908,778	13,917,674	6,495,105	6,873,242	(378,137)	-5.5%	14,111,268
Remuneration of Councillors	161,297	179,818	179,818	81,268	81,157	111	0.1%	179,818
Depreciation & asset impairment	2,886,135	3,065,250	3,065,250	1,485,115	1,497,998	(12,884)	-0.9%	3,097,076
Finance charges	833,212	790,756	790,920	383,491	382,750	742	0.2%	800,816
Materials and bulk purchases	9,939,263	11,746,242	11,740,242	5,397,096	5,471,693	(74,597)	-1.4%	11,597,909
Transfers and subsidies	336,816	374,860	402,511	184,384	186,043	(1,659)	-0.9%	496,020
Other expenditure	9,541,192	12,033,540	12,119,487	4,876,517	4,899,711	(23,194)	-0.5%	12,068,303
Total Expenditure	36,128,467	42,099,245	42,215,902	18,902,976	19,392,594	(489,618)	-2.5%	42,351,210
Surplus/(Deficit)	4,320,172	(890,787)	(890,786)	3,443,840	2,203,567	1,240,274	56.3%	(391,951)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	600,671	599,607	1,064	0.2%	2,556,221
Contributions & Contributed assets	52,664	53,700	53,700	22,501	22,255	246	1.1%	60,887
Surplus/(Deficit) after capital transfers & contributions	6,450,896	1,374,299	1,374,587	4,067,013	2,825,429	1,241,584	43.9%	2,225,157
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,450,896	1,374,299	1,374,587	4,067,013	2,825,429	1,241,584	43.9%	2,225,157
Capital expenditure & funds sources								
Capital expenditure	5,382,377	8,430,911	8,836,940	2,482,498	2,189,116	293,381	13.4%	7,086,145
Capital transfers recognised	2,119,370	2,265,085	2,265,373	621,162	632,226	(11,064)	-1.8%	1,980,818
Borrowing	388,077	1,091,580	1,091,580	312,763	139,882	172,880	123.6%	767,744
Internally generated funds	2,874,929	5,074,246	5,479,987	1,548,573	1,417,008	131,565	9.3%	4,337,583
Total sources of capital funds	5,382,377	8,430,911	8,836,940	2,482,498	2,189,116	293,381	13.4%	7,086,145
Financial position								
Total current assets	18,849,857	18,660,159	15,652,963	17,556,210				15,652,963
Total non current assets	53,236,701	58,112,027	59,080,115	56,904,031				59,080,115
Total current liabilities	9,212,263	12,973,358	8,606,410	6,322,812				8,606,410
Total non current liabilities	13,148,360	14,911,172	14,911,172	14,087,504				14,911,172
Community wealth/Equity	49,725,936	48,887,656	51,215,497	54,049,924				51,215,497
Cash flows								
Net cash from (used) operating	9,266,349	4,472,317	4,472,604	4,118,739	3,227,835	(890,904)	-27.6%	4,472,604
Net cash from (used) investing	(6,232,015)	(7,761,267)	(8,127,667)	(2,794,608)	(3,516,487)	(721,879)	20.5%	(8,127,667)
Net cash from (used) financing	(143,179)	748,685	748,685	899,165	899,166	1	-	748,685
Cash/cash equivalents at the month/year end	8,377,772	5,087,575	5,747,962	10,877,636	9,264,854	(1,612,783)	-17.4%	5,747,962

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	15,430,959	15,354,923	15,376,950	8,515,217	8,361,012	154,205	1.8%	15,444,712
Executive and council	1,085	299	299	86	101	(16)	-15.5%	2,333
Finance and administration	15,429,866	15,354,622	15,376,648	8,515,129	8,360,912	154,217	1.8%	15,442,376
Internal audit	8	3	3	3	(1)	4	-299.1%	3
Community and public safety	3,321,136	3,301,483	3,395,310	1,772,650	1,422,144	350,506	24.6%	3,511,635
Community and social services	133,503	125,650	125,649	45,100	52,576	(7,477)	-14.2%	139,675
Sport and recreation	87,253	86,512	64,499	24,876	23,817	1,059	4.4%	63,226
Public safety	1,397,410	1,238,308	1,238,308	882,677	605,278	277,399	45.8%	1,205,474
Housing	1,305,811	1,374,066	1,489,902	640,757	545,953	94,804	17.4%	1,649,645
Health	397,158	476,948	476,952	179,241	194,520	(15,279)	-7.9%	453,615
Economic and environmental services	1,820,674	2,297,417	2,297,692	792,982	751,367	41,615	5.5%	2,436,084
Planning and development	361,835	450,811	450,811	198,147	197,818	329	0.2%	433,363
Road transport	1,435,992	1,831,775	1,832,049	589,708	551,895	37,813	6.9%	1,972,608
Environmental protection	22,848	14,831	14,831	5,127	1,653	3,474	210.2%	30,113
Trading services	21,711,594	22,228,113	22,228,810	11,736,617	11,536,720	199,897	1.7%	22,887,359
Energy sources	13,533,225	14,080,480	14,081,178	7,702,006	7,238,646	463,361	6.4%	14,826,243
Water management	4,537,454	4,468,354	4,468,354	2,242,769	2,430,565	(187,796)	-7.7%	4,499,568
Waste water management	2,061,455	1,956,104	1,956,104	815,251	902,130	(86,879)	-9.6%	1,864,930
Waste management	1,579,460	1,723,174	1,723,174	976,591	965,379	11,212	1.2%	1,696,618
Other	295,000	291,603	291,727	152,522	146,780	5,742	3.9%	296,577
Total Revenue - Functional	42,579,362	43,473,539	43,590,490	22,969,988	22,218,022	751,966	3.4%	44,576,367
Expenditure - Functional								
Governance and administration	7,923,546	8,923,446	8,987,119	3,862,510	4,135,314	(272,804)	-6.6%	9,311,025
Executive and council	427,984	535,009	534,855	234,160	241,823	(7,663)	-3.2%	532,487
Finance and administration	7,452,695	8,342,352	8,408,181	3,604,144	3,871,243	(267,100)	-6.9%	8,730,649
Internal audit	42,866	46,085	44,083	24,207	22,248	1,959	8.8%	47,888
Community and public safety	7,345,967	7,857,502	7,927,340	3,697,216	3,663,462	33,754	0.9%	7,939,188
Community and social services	906,486	971,924	978,180	445,925	453,083	(7,158)	-1.6%	953,465
Sport and recreation	1,190,876	1,187,125	1,122,971	572,256	522,440	49,816	9.5%	1,142,254
Public safety	2,903,921	2,910,539	2,923,725	1,442,859	1,408,246	34,613	2.5%	2,901,056
Housing	1,173,286	1,480,067	1,594,690	619,563	670,488	(50,925)	-7.6%	1,694,858
Health	1,171,398	1,307,848	1,307,774	616,613	609,206	7,407	1.2%	1,247,555
Economic and environmental services	4,414,871	5,277,186	5,256,156	2,262,146	2,140,885	121,261	5.7%	5,348,462
Planning and development	1,028,420	1,511,371	1,502,282	598,292	612,388	(14,095)	-2.3%	1,447,426
Road transport	3,238,986	3,607,973	3,592,131	1,591,815	1,456,496	135,319	9.3%	3,725,713
Environmental protection	147,465	157,842	161,743	72,039	72,001	38	0.1%	175,323
Trading services	16,097,795	19,596,547	19,600,454	8,883,083	9,249,134	(366,050)	-4.0%	19,357,746
Energy sources	10,034,392	11,596,405	11,599,477	5,468,895	5,515,318	(46,423)	-0.8%	11,687,178
Water management	2,651,607	3,747,229	3,749,880	1,609,633	1,781,745	(172,113)	-9.7%	3,338,078
Waste water management	1,546,008	2,049,818	2,048,003	877,352	967,809	(90,457)	-9.3%	2,126,489
Waste management	1,865,788	2,203,094	2,203,093	927,204	984,262	(57,058)	-5.8%	2,206,001
Other	352,151	444,564	444,833	198,021	203,799	(5,778)	-2.8%	394,790
Total Expenditure - Functional	36,134,329	42,099,245	42,215,901	18,902,976	19,392,594	(489,618)	-2.5%	42,351,210
Surplus/ (Deficit) for the year	6,445,033	1,374,295	1,374,589	4,067,013	2,825,429	1,241,584	43.9%	2,225,157

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	974,189	411,670	441,733	(30,063)	-6.8%	986,510
Vote 2 - Corporate Services	69,717	71,523	71,523	33,567	37,545	(3,979)	-10.6%	66,230
Vote 3 - Economic Opportunities & Asset Managemnt	282,742	181,445	181,570	114,490	94,721	19,769	20.9%	222,865
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	13,875,403	7,558,653	7,084,281	474,372	6.7%	14,620,468
Vote 5 - Finance	15,957,830	16,174,512	16,196,538	9,361,392	9,180,671	180,721	2.0%	16,225,223
Vote 6 - Human Settlements	1,185,791	1,249,070	1,364,906	547,015	452,207	94,808	21.0%	1,524,649
Vote 7 - Office of the City Manager	164	6	6	22	1	22	4283.1%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,291,229	901,678	622,944	278,734	44.7%	1,386,588
Vote 9 - Spatial Planning & Environment	152,894	166,410	166,410	74,244	79,811	(5,567)	-7.0%	168,977
Vote 10 - Transport	1,421,443	1,801,886	1,802,161	576,442	537,145	39,297	7.3%	1,807,517
Vote 11 - Urban Management	231,777	301,769	301,769	127,395	120,472	6,923	5.7%	283,268
Vote 12 - Water & Waste	7,316,631	7,078,278	7,078,277	3,134,294	3,423,238	(288,944)	-8.4%	6,992,710
Vote 13 - Cape Town International Convention Centre	259,082	285,600	285,600	126,161	142,800	(16,640)	-11.7%	290,450
Vote 14 - Cape Town Stadium	(813)	22,921	908	2,967	454	2,513	553.4%	908
Total Revenue by Vote	42,579,363	43,473,543	43,590,490	22,969,989	22,218,022	751,966	3.4%	44,576,367
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,274	3,925,379	3,925,379	1,705,370	1,699,711	5,659	0.3%	3,844,311
Vote 2 - Corporate Services	1,709,075	1,808,667	1,808,667	922,828	904,407	18,421	2.0%	1,872,745
Vote 3 - Economic Opportunities & Asset Managemnt	1,176,967	1,368,210	1,368,335	653,373	598,021	55,353	9.3%	1,425,867
Vote 4 - Energy & Climate Change	10,330,532	12,060,720	12,061,417	5,630,114	5,746,850	(116,735)	-2.0%	12,154,228
Vote 5 - Finance	3,363,625	2,933,071	3,004,417	1,423,998	1,495,064	(71,065)	-4.8%	3,321,105
Vote 6 - Human Settlements	1,164,708	1,468,810	1,584,646	619,525	669,374	(49,848)	-7.4%	1,700,804
Vote 7 - Office of the City Manager	176,978	237,561	237,561	108,014	116,871	(8,857)	-7.6%	239,114
Vote 8 - Safety & Security	3,347,986	3,598,555	3,598,555	1,678,938	1,645,790	33,148	2.0%	3,596,406
Vote 9 - Spatial Planning & Environment	575,368	711,474	711,474	315,265	339,561	(24,296)	-7.2%	697,345
Vote 10 - Transport	3,322,165	3,679,302	3,679,302	1,583,481	1,515,477	68,004	4.5%	3,664,518
Vote 11 - Urban Management	748,429	1,142,379	1,142,379	400,302	396,868	3,434	0.9%	1,097,253
Vote 12 - Water & Waste	6,714,844	8,774,143	8,774,142	3,729,332	4,105,316	(375,984)	-9.2%	8,476,396
Vote 13 - Cape Town International Convention Centre	90,188	318,719	318,719	129,469	159,359	(29,891)	-18.8%	260,208
Vote 14 - Cape Town Stadium	(813)	72,254	908	2,967	(74)	3,041	-4095.5%	908
Total Expenditure by Vote	36,134,327	42,099,244	42,215,902	18,902,976	19,392,594	(489,618)	-2.5%	42,351,209
Surplus/ (Deficit) for the year	6,445,036	1,374,299	1,374,587	4,067,013	2,825,429	1,241,584	43.9%	2,225,158

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	9,529,021	9,916,685	9,916,684	5,023,041	4,958,340	64,700	1.3%	9,950,180
Service charges - electricity revenue	13,018,591	13,623,146	13,623,146	7,439,887	6,980,474	459,412	6.6%	14,368,248
Service charges - water revenue	3,118,799	3,212,017	3,212,017	1,399,074	1,584,753	(185,679)	-11.7%	2,969,773
Service charges - sanitation revenue	1,600,851	1,568,599	1,568,599	718,105	787,205	(69,100)	-8.8%	1,482,072
Service charges - refuse revenue	1,138,596	1,286,433	1,286,433	643,889	643,217	672	0.1%	1,236,834
Rental of facilities and equipment	545,869	459,882	459,882	207,818	233,362	(25,545)	-10.9%	474,501
Interest earned - external investments	1,136,550	919,395	919,395	597,924	534,267	63,657	11.9%	924,223
Interest earned - outstanding debtors	358,499	380,814	380,814	190,927	187,833	3,095	1.6%	394,487
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,485,757	1,185,453	1,185,453	855,667	581,876	273,791	47.1%	1,142,748
Licences and permits	64,881	82,218	82,219	29,904	33,116	(3,212)	-9.7%	79,696
Agency services	230,144	217,672	217,672	118,838	104,836	14,002	13.4%	219,336
Transfers and subsidies	7,049,218	7,376,568	7,493,226	4,613,777	4,502,335	111,442	2.5%	7,722,432
Other revenue	1,048,599	935,842	935,842	473,964	443,931	30,034	6.8%	947,223
Gains on disposal of PPE	123,262	43,732	43,733	34,002	20,616	13,385	64.9%	47,505
Total Revenue (excluding capital transfers and contributions)	40,448,639	41,208,458	41,325,116	22,346,816	21,596,161	750,655	3.5%	41,959,259
Expenditure By Type								
Employee related costs	12,430,552	13,908,778	13,917,674	6,495,105	6,873,242	(378,137)	-5.5%	14,111,268
Remuneration of councillors	161,297	179,818	179,818	81,268	81,157	111	0.1%	179,818
Debt impairment	1,583,361	2,341,928	2,341,928	1,175,514	1,164,839	10,674	0.9%	2,213,244
Depreciation & asset impairment	2,886,135	3,065,250	3,065,250	1,485,115	1,497,998	(12,884)	-0.9%	3,097,076
Finance charges	833,212	790,756	790,920	383,491	382,750	742	0.2%	800,816
Bulk purchases	8,632,303	10,092,601	10,092,601	4,717,473	4,765,719	(48,245)	-1.0%	10,069,094
Other materials	1,306,960	1,653,641	1,647,641	679,623	705,975	(26,352)	-3.7%	1,528,815
Contracted services	6,097,269	7,273,811	7,349,142	2,716,340	2,632,637	83,703	3.2%	7,498,525
Transfers and subsidies	336,816	374,860	402,511	184,384	186,043	(1,659)	-0.9%	496,020
Other expenditure	1,835,773	2,417,044	2,427,660	977,670	1,101,742	(124,072)	-11.3%	2,355,643
Loss on disposal of PPE	24,789	756	756	6,994	492	6,501	1320.2%	891
Total Expenditure	36,128,467	42,099,245	42,215,902	18,902,976	19,392,594	(489,618)	-2.5%	42,351,210
Surplus/(Deficit)	4,320,172	(890,787)	(890,786)	3,443,840	2,203,567	1,240,274	56.3%	(391,951)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	600,671	599,607	1,064	0.2%	2,556,221
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	49,804	53,700	53,700	22,501	22,255	246	1.1%	60,887
	2,860	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6,450,896	1,374,299	1,374,587	4,067,013	2,825,429			2,225,157
Taxation	5,861	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6,445,034	1,374,299	1,374,587	4,067,013	2,825,429			2,225,157
Attributable to minorities	-	(9,472)	(9,472)	(946)	(6,941)			(5,118)
Surplus/(Deficit) attributable to municipality	6,445,034	1,364,827	1,365,115	4,066,067	2,818,488			2,220,039
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	6,445,034	1,364,827	1,365,115	4,066,067	2,818,488			2,220,039

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	366,393	60,520	98,389	(37,870)	-38.5%	353,896
Vote 2 - Corporate Services	252,050	149,863	158,194	27,484	69,900	(42,416)	-60.7%	133,564
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	393,253	98,389	53,655	44,734	83.4%	358,294
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	313,794	370,768	(56,974)	-15.4%	799,462
Vote 5 - Finance	26,225	116,957	117,129	12,109	17,131	(5,022)	-29.3%	107,929
Vote 6 - Human Settlements	670,112	869,063	885,245	344,566	253,039	91,527	36.2%	888,684
Vote 7 - Office of the City Manager	2,500	973	1,115	425	677	(252)	-37.2%	1,307
Vote 8 - Safety & Security	206,866	535,237	539,292	97,467	48,643	48,825	100.4%	477,863
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	17,578	44,876	(27,298)	-60.8%	70,506
Vote 10 - Transport	973,584	1,326,126	1,482,117	454,200	400,919	53,281	13.3%	1,176,600
Vote 11 - Urban Management	22,429	122,981	123,901	9,731	4,623	5,108	110.5%	94,630
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	1,034,158	800,389	233,769	29.2%	2,571,195
Vote 13 - Cape Town International Convention Centre	66,087	42,479	52,217	12,076	26,108	(14,032)	-53.7%	52,217
Vote 14 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Expenditure	5,382,377	8,430,911	8,836,940	2,482,498	2,189,116	293,381	13.4%	7,086,145
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,141,804	246,521	231,157	15,364	6.6%	1,061,666
Executive and council	3,413	24,280	24,480	932	726	206	28.3%	23,362
Finance and administration	950,102	1,095,600	1,117,192	245,580	230,299	15,281	6.6%	1,038,027
Internal audit	275	131	131	9	131	(123)	-93.4%	276
Community and public safety	988,852	1,547,286	1,578,387	437,845	351,185	86,660	24.7%	1,515,199
Community and social services	83,095	105,089	117,423	22,700	32,774	(10,075)	-30.7%	105,650
Sport and recreation	88,538	141,792	140,524	19,915	27,090	(7,175)	-26.5%	132,844
Public safety	87,618	349,905	355,560	38,859	24,184	14,674	60.7%	308,387
Housing	670,112	869,063	885,245	344,566	253,039	91,527	36.2%	888,684
Health	59,489	81,436	79,634	11,805	14,097	(2,292)	-16.3%	79,634
Economic and environmental services	1,066,375	1,534,310	1,707,843	481,218	449,507	31,711	7.1%	1,332,985
Planning and development	51,066	151,588	165,606	22,368	41,611	(19,243)	-46.2%	113,343
Road transport	988,308	1,345,610	1,500,785	456,344	401,491	54,853	13.7%	1,192,594
Environmental protection	27,000	37,112	41,452	2,506	6,405	(3,899)	-60.9%	27,048
Trading services	2,292,473	4,176,629	4,346,329	1,304,731	1,129,239	175,493	15.5%	3,347,508
Energy sources	736,092	805,190	858,054	300,937	349,684	(48,747)	-13.9%	766,430
Water management	921,660	1,517,922	1,538,086	515,625	268,606	247,018	92.0%	1,087,257
Waste water management	533,320	1,381,056	1,429,555	405,377	305,771	99,606	32.6%	1,204,226
Waste management	101,400	472,461	520,633	82,793	205,178	(122,385)	-59.6%	289,595
Other	80,887	52,674	62,578	12,183	28,029	(15,847)	-56.5%	56,078
Total Capital Expenditure - Functional Classification	5,382,377	8,430,911	8,836,940	2,482,498	2,189,116	293,381	13.4%	7,313,435
Funded by:								
National Government	2,047,136	2,189,348	2,189,635	593,543	606,379	(12,836)	-2.1%	1,906,556
Provincial Government	22,430	22,038	22,038	5,128	3,592	1,536	42.8%	14,061
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	53,700	22,491	22,255	236	1.1%	60,200
Transfers recognised - capital	2,119,370	2,265,085	2,265,373	621,162	632,226	(11,064)	-1.8%	1,980,818
Borrowing	388,077	1,091,580	1,091,580	312,763	139,882	172,880	123.6%	767,744
Internally generated funds	2,874,929	5,074,246	5,479,987	1,548,573	1,417,008	131,565	9.3%	4,337,583
Total Capital Funding	5,382,377	8,430,911	8,836,940	2,482,498	2,189,116	293,381	13.4%	7,086,145

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

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2018/19	Budget Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	314,495	156,520	156,520	162,867	156,520
Call investment deposits	10,819,354	6,362,856	7,927,258	10,808,019	7,927,258
Consumer debtors	6,215,923	9,710,204	6,538,936	4,771,338	6,538,936
Other debtors	1,051,066	1,842,280	544,896	1,350,197	544,896
Current portion of long-term receivables	10,962	15,755	4,007	10,962	4,007
Inventory	438,058	572,544	481,345	452,826	481,345
Total current assets	18,849,857	18,660,159	15,652,963	17,556,210	15,652,963
Non current assets					
Long-term receivables	198,845	23,333	11,450	384,717	11,450
Investments	5,342,557	4,504,471	5,098,229	7,824,821	5,098,229
Investment property	582,962	581,285	581,285	582,962	581,285
Investments in Associate	–	–	–	–	–
Property, plant and equipment	46,284,709	52,439,627	52,825,841	47,284,277	52,825,841
Biological	–	–	–	–	–
Intangible	693,178	424,856	424,856	697,380	424,856
Other non-current assets	134,450	138,455	138,455	129,874	138,455
Total non current assets	53,236,701	58,112,027	59,080,115	56,904,031	59,080,115
TOTAL ASSETS	72,086,558	76,772,186	74,733,079	74,460,241	74,733,079
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	452,347	494,658	484,907	465,172	484,907
Trade and other payables	7,178,768	10,840,416	6,483,218	4,292,956	6,483,218
Provisions	1,153,551	1,148,426	1,148,426	1,137,087	1,148,426
Total current liabilities	9,212,263	12,973,358	8,606,410	6,322,812	8,606,410
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	7,210,081	7,838,577
Provisions	6,877,423	7,072,595	7,072,595	6,877,423	7,072,595
Total non current liabilities	13,148,360	14,911,172	14,911,172	14,087,504	14,911,172
TOTAL LIABILITIES	22,360,623	27,884,530	23,517,582	20,410,316	23,517,582
NET ASSETS	49,725,936	48,887,656	51,215,497	54,049,924	51,215,497
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	43,649,589	41,845,420	45,166,659	48,125,713	45,166,659
Reserves	6,076,347	7,042,235	6,048,838	5,924,211	6,048,838
TOTAL COMMUNITY WEALTH/EQUITY	49,725,936	48,887,656	51,215,497	54,049,924	51,215,497

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

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,714,194	4,935,670	4,855,672	79,999	1.6%	9,714,194
Service charges	20,600,259	18,787,179	18,787,179	10,203,719	9,495,442	708,278	7.5%	18,787,179
Other revenue	2,843,435	2,046,212	2,046,212	845,831	979,771	(133,940)	-13.7%	2,046,212
Government - operating	4,524,065	7,376,568	7,493,227	5,112,779	5,666,671	(553,892)	-9.8%	7,493,227
Government - capital	2,079,448	2,211,385	2,211,673	1,053,504	1,047,751	5,753	0.5%	2,211,673
Interest	1,442,605	919,395	919,395	537,901	432,339	105,562	24.4%	919,395
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,825,166)	(35,865,543)	(35,982,201)	(18,230,085)	(18,909,267)	(679,182)	3.6%	(35,982,201)
Finance charges	(717,853)	(717,075)	(717,075)	(340,580)	(340,543)	37	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,266,349	4,472,317	4,472,604	4,118,739	3,227,835	(890,904)	-27.6%	4,472,604
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	97,432	-	-	-	-	97,432
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	7,513	1,228	1,228	-	-	-	-	1,228
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	-	-	-	-	(267,859)
Payments								
Capital assets	(5,454,335)	(7,592,068)	(7,958,468)	(2,794,608)	(3,516,487)	(721,879)	20.5%	(7,958,468)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,232,015)	(7,761,267)	(8,127,667)	(2,794,608)	(3,516,487)	(721,879)	20.5%	(8,127,667)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	1,091,579	1,091,580	(1)	0.0%	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,983	-	-	-	-	41,983
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(192,414)	(192,414)	0	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	748,685	899,165	899,166	1	0.0%	748,685
NET INCREASE/ (DECREASE) IN CASH HELD	2,891,154	(2,540,265)	(2,906,378)	2,223,297	610,514			(2,906,378)
Cash/cash equivalents at beginning:	5,486,618	7,627,840	8,654,340	8,654,340	8,654,340			8,654,340
Cash/cash equivalents at month/year end:	8,377,772	5,087,575	5,747,962	10,877,636	9,264,854			5,747,962

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

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

Executive Summary

The company hosted 295 events and shows a YTD deficit of R3.3 million as of 31 December 2019.

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	14,482	6,900	6,900	6,684	3,450	3,234	93.7%	6,900
Transfers recognised - operational	-	-	-	-	-	-	-	-
Other own revenue	277,782	278,700	278,700	140,834	129,139	11,695	9.1%	278,700
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	285,600	147,518	132,589	14,929	11.3%	285,600
Employee costs	64,254	89,652	89,652	36,974	43,553	(6,580)	-15.1%	89,652
Remuneration of Board Members	415	581	581	317	291	26	9.1%	581
Depreciation and asset impairment	54,123	50,164	50,164	29,532	25,082	4,450	17.7%	50,164
Finance charges	-	-	-	-	-	-	-	-
Materials and bulk purchases	35,762	40,524	40,524	18,894	20,055	(1,161)	-5.8%	40,524
Transfers and grants	2,124	-	-	-	-	-	-	-
Other expenditure	117,709	137,798	137,798	66,394	67,877	(1,483)	-2.2%	137,798
Total Expenditure	274,386	318,719	318,719	152,111	156,858	(4,747)	-3.0%	318,719
Surplus/(Deficit)	17,878	(33,118)	(33,118)	(4,593)	(24,269)	19,676	-81.1%	(33,118)
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17,878	(33,118)	(33,118)	(4,593)	(24,269)	19,676	-81.1%	(33,118)
Taxation	5,394	-	-	(1,285)	-	(1,285)	100.0%	-
Surplus/ (Deficit) for the year	12,484	(33,118)	(33,118)	(3,308)	(24,269)	20,961	-86.4%	(33,118)
<u>Capital expenditure & funds sources</u>								
Capital expenditure	66,087	42,479	52,217	12,076	26,108	(14,032)	-53.7%	52,217
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	66,087	42,479	52,217	12,076	26,108	(14,032)	-53.7%	52,217
Total sources of capital funds	66,087	42,479	52,217	12,076	26,108	(14,032)	-53.7%	52,217
<u>Financial position</u>								
Total current assets	252,295	181,214	171,477	253,660				171,477
Total non current assets	880,699	712,645	722,382	860,598				722,382
Total current liabilities	97,972	106,255	106,255	81,807				106,255
Total non current liabilities	335	-	-	335				-
Community wealth/Equity	1,034,686	787,605	787,605	1,032,116				787,605
<u>Cash flows</u>								
Net cash from (used) operating	20,004	(23,312)	(23,312)	(3,376)	3,622	6,998	-193.2%	(23,312)
Net cash from (used) investing	(61,517)	(42,479)	(52,217)	15,416	(21,240)	(36,655)	-	(52,217)
Net cash from (used) financing	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	182,243	163,428	106,715	194,284	211,601	(17,318)	-168.3%	106,714

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

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
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	62,042	55,059	6,983	12.7%	131,820
Interest earned - external investments	14,482	6,900	6,900	6,684	3,450	3,234	93.7%	6,900
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–
Other revenue	149,694	146,880	146,880	78,791	74,080	4,712	6.4%	146,880
Gains on disposal of PPE	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	285,600	147,518	132,589	14,929	11.3%	285,600
Expenditure By Type								
Employee related costs	64,254	89,652	89,652	36,974	43,553	(6,580)	-15.1%	89,652
Remuneration of Directors	415	581	581	317	291	26	9.1%	581
Debt impairment	414	300	300	(425)	150	(575)	-383.3%	300
Depreciation & asset impairment	54,123	50,164	50,164	29,532	25,082	4,450	17.7%	50,164
Finance charges	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–
Other materials	35,762	40,524	40,524	18,894	20,055	(1,161)	-5.8%	40,524
Contracted services	59,538	66,227	66,227	31,244	31,988	(744)	-2.3%	66,227
Transfers and subsidies	2,124	–	–	–	–	–	–	–
Other expenditure	57,064	71,272	71,272	35,467	35,739	(272)	-0.8%	71,272
Loss on disposal of PPE	692	–	–	108	–	108	100.0%	–
Total Expenditure	274,386	318,719	318,719	152,111	156,858	(4,747)	-3.0%	318,719
Surplus/(Deficit)	17,878	(33,118)	(33,118)	(4,593)	(24,269)	19,676	-81.1%	(33,118)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	17,878	(33,118)	(33,118)	(4,593)	(24,269)	19,676	-81.1%	(33,118)
Taxation	5,394	–	–	(1,285)	–	(1,285)	100.0%	–
Surplus/(Deficit) for the year	12,484	(33,118)	(33,118)	(3,308)	(24,269)	20,961		(33,118)

Table F3 Monthly Budget Statement – Capital expenditure

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure by Asset Class/Sub-class								
Other assets	43,391	22,450	29,520	7,878	14,760	(6,882)	-46.6%	29,520
Operational Buildings	43,391	22,450	29,520	7,878	14,760	(6,882)	-46.6%	29,520
Municipal Offices	43,391	22,450	29,520	7,878	14,760	(6,882)	-46.6%	29,520
Computer Equipment	15,559	17,051	17,919	1,877	8,959	(7,083)	-79.1%	17,919
Computer Equipment	15,559	17,051	17,919	1,877	8,959	(7,083)	-79.1%	17,919
Furniture and Office Equipment	5,797	1,630	1,630	1,953	815	1,138	139.6%	1,630
Furniture and Office Equipment	5,797	1,630	1,630	1,953	815	1,138	139.6%	1,630
Machinery and Equipment	1,340	1,348	3,148	369	1,574	(1,205)	-76.5%	3,148
Machinery and Equipment	1,340	1,348	3,148	369	1,574	(1,205)	-76.5%	3,148
Total Capital Expenditure	66,087	42,479	52,217	12,076	26,108	(14,032)	-53.7%	52,217
Funded by:								
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	66,087	42,479	52,217	12,076	26,108	(14,032)	-53.7%	52,217
Total Capital Funding	66,087	42,479	52,217	12,076	26,108	(14,032)	-53.7%	52,217

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2018/19	Current Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	12,023	–	–	36,232	–
Call investment deposits	170,221	163,428	153,690	158,886	153,690
Consumer debtors	–	–	–	–	–
Other debtors	65,862	16,032	16,032	54,410	16,032
Current portion of long-term receivables	2,124	–	–	2,124	–
Inventory	2,065	1,755	1,755	2,009	1,755
Total current assets	252,295	181,214	171,477	253,660	171,477
Non current assets					
Long-term receivables	175,051	–	–	175,051	–
Investments	–	0	–	–	0
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	581,477	583,081	592,818	565,953	592,818
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	124,170	129,564	129,564	119,594	129,564
Total non current assets	880,699	712,645	722,382	860,598	722,382
TOTAL ASSETS	1,132,993	893,859	893,859	1,114,258	893,859
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	41,386	32,849	32,849	20,790	32,849
Trade and other payables	51,009	68,596	68,596	58,847	68,596
Provisions	5,577	4,810	4,810	2,170	4,810
Total current liabilities	97,972	106,255	106,255	81,807	106,255
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	335	–	–	335	–
Total non current liabilities	335	–	–	335	–
TOTAL LIABILITIES	98,307	106,255	106,255	82,143	106,255
NET ASSETS	1,034,686	787,605	787,605	1,032,116	787,605
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	(242,741)	(489,823)	(489,823)	(245,312)	(489,823)
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	787,605	1,032,116	787,605

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	247,577	277,139	277,139	123,900	128,364	(4,464)	-3.5%	277,139
Government - operating	-	-	-	-	-	-	-	-
Government - capital	-	-	-	-	-	-	-	-
Interest	14,846	6,900	6,900	6,684	3,450	3,234	93.7%	6,900
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(242,419)	(307,351)	(307,351)	(133,959)	(128,192)	5,768	-4.5%	(307,351)
Finance charges	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	20,004	(23,312)	(23,312)	(3,376)	3,622	6,998	193.2%	(23,312)
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	(61,517)	(42,479)	(52,217)	15,416	(21,240)	(36,655)	172.6%	(52,217)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(61,517)	(42,479)	(52,217)	15,416	(21,240)	(36,655)	172.6%	(52,217)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(41,513)	(65,791)	(75,529)	12,040	(17,618)	(29,658)	168.3%	(75,529)
Cash/cash equivalents at the year begin:	223,757	229,219	182,243	182,243	229,219	(46,976)	-20.5%	182,243
Cash/cash equivalents at the year end:	182,243	163,428	106,715	194,284	211,601	(17,318)	-168.3%	106,714

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
<u>Revenue items</u>			
Interest earned - external investments	3,234	The variance is due to the favourable cash balances as a result of the increase in events/revenue, timing of capital projects paid, the investment of surplus funds and favourable interest rates.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	4,712	The increase in events has resulted in an increase in revenue from venue hire and Food & Beverages.	No remedial action required; budget will be achieved by 30 June 2020.
Rental of facilities and equipment	6,983	The variance reflects in rental income and is as a result of higher yielding events, timing of events held to date as well as international events held.	No remedial action required; budget will be achieved by 30 June 2020.
<u>Expenditure items</u>			
Employee related costs	(6,580)	The positive variance relates to vacancies and savings achieved as at 31 December 2019.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	(1,161)	The variance is due to the timing of costs relating to events and functions.	No remedial action required; budget will be achieved by 30 June 2020.
Contracted services	(744)	The variance is due to the timing of expenses and should equalise by year end.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(272)	The variance is due to the timing difference of costs.	No remedial action required; budget will be achieved by 30 June 2020.
<u>Capital Expenditure items</u>			
Computer Equipment	7,083	Due to timing of capital spend as at 31 December 2019.	No remedial action required; budget will be achieved by 30 June 2020.
Furniture and Office Equipment	(1,138)	Due to timing of capital spend as at 31 December 2019.	No remedial action required; budget will be achieved by 30 June 2020.
Machinery and Equipment	1,205	Due to timing of capital spend as at 31 December 2019.	No remedial action required; budget will be achieved by 30 June 2020.
Municipal Offices	6,882	Due to timing of capital spend as at 31 December 2019.	No remedial action required; budget will be achieved by 30 June 2020.
<u>Cash flow items</u>			
Interest	3,234	The variance is due to timing differences.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	(4,464)	The variance is due to timing differences.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	(5,768)	The variance is due to creditors outstanding at the end of the 2019 financial year, and settled in the current year.	No remedial action required; budget will be achieved by 30 June 2020.
Capital assets	36,655	The variance is due to timing differences.	No remedial action required; budget will be achieved by 30 June 2020.

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
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	19.7%	15.7%	15.7%	19.4%	15.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	13.5%	13.5%	8.0%	13.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	257.5%	170.5%	161.4%	310.1%	161.4%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	257.5%	170.5%	161.4%	310.1%	161.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	186.0%	153.8%	144.6%	238.5%	144.6%
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	83.2%	5.6%	5.6%	157.0%	5.6%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	22.0%	31.4%	31.4%	25.1%	31.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	18.5%	17.6%	17.6%	20.0%	17.6%

Table SF3 Entity Aged debtors

Detail	Current Year 2019/20										
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Bad Debts	>90 days
R thousands											
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	3,267	1,073	3	-	32,434	-	-	6,756	43,533	-	6,756
Total By Income Source	3,267	1,073	3	-	32,434	-	-	6,756	43,533	-	6,756
Debtors Age Analysis By Customer Group											
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	3,267	1,073	3	-	32,434	-	-	6,756	43,533	-	-
Total By Customer Group	3,267	1,073	3	-	32,434	-	-	6,756	43,533	-	-

Table SF4 Entity Aged creditors

Detail	Current Year 2019/20								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands									
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	25,506	-	-	-	-	-	-	-	25,506
Total By Customer Type	25,506	-	-	-	-	-	-	-	25,506

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Current Year 2019/20							
	Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value		
	Months					Begin	Change	End
CTICC								
Cash				-	-	217	37	254
Nedbank - Call Deposit - 03/7881544007/000105					6.3			
ABSA Bank - Current - 4072900553				4	-	1,242	2,197	3,439
ABSA Bank - Exh Serv - Current - 4072900731					-	82	102	184
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				67	7.345	17,250	138	17,387
Investec Bank - (462097) 1008645				96	7.33	24,717	138	24,855
Nedgroup Money Market - (800167964) - 8319631	-	-		122	7.36	31,711	(9,806)	21,904
ABSA Bank - CTICC Money Market - 9316676360	-	-		78	7.56	20,208	123	20,331
Nedgroup Corp Money Market - (800167964) 8292731	-	-		144	7.29	37,925	(13,770)	24,154
ABSA Bank - CTICC East - Current - 4072900228	-	-			-	2	(0)	2
ABSA Bank - CTICC East - Call Deposit 4083941322	-	-			6.25			
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	-	-		165	6.30	50,254		50,254
Nedbank - CTICC Main Current - 1151569623	-	-		4	-	923	28,286	29,210
Nedbank - CTICC Merchant Services - 11515696658	-	-		-	-	(9)	21	11
Nedbank - CTICC Payroll - 1151569666	-	-		-	-	22	484	506
Nedbank - CTICC East - 1151569674	-	-		-	-	115	2,412	2,527
Nedbank - CTICC Daily Call Deposit Account - 037232511442	-	-		45	-	1,501	(1,405)	96
Other	-	-		289	-			
Total investments				1,014		186,162	8,956	195,118

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	317	291	26	9.1%	581
Sub Total - Board Members of Entities	415	581	581	317	291	26	9.1%	581
% increase		40.1%	40.1%					40.1%
Senior Managers of Entities								
Basic Salaries	8,884	9,595	9,595	4,797	4,797	-	-	9,595
Sub Total - Senior Managers of Entities	8,884	9,595	9,595	4,797	4,797	-	-	9,595
% increase		8.0%	8.0%					8.0%
Other Staff of Entities								
Basic Salaries	55,370	80,057	80,057	32,176	38,756	(6,580)	-17.0%	80,057
Sub Total - Other Staff of Entities	55,370	80,057	80,057	32,176	38,756	(6,580)	-17.0%	80,057
% increase		44.6%	44.6%					44.6%
Total Municipal Entities remuneration	64,669	90,233	90,233	37,291	43,844	(6,553)	-14.9%	90,233
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Rental of facilities and equipment	8,922	10,667	15,340	13,313	12,164	1,636	7,146	12,923	20,444	12,642	9,685	6,938	131,820	140,101	148,907
Interest earned - external investments	1,139	1,040	1,052	1,092	1,348	1,014	575	575	575	575	575	(2,659)	6,900	7,314	7,753
Other revenue	11,944	8,894	17,881	19,951	17,960	2,162	8,589	13,141	13,862	11,505	11,411	9,580	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	16,309	26,639	34,882	24,722	21,671	13,859	285,600	303,465	322,460
Employee related costs															
Employee related costs	6,070	5,713	6,769	6,242	6,450	5,730	7,683	7,683	7,683	7,683	7,683	14,263	89,652	95,801	101,549
Remuneration of Board Members	-	-	113	-	-	204	-	-	145	-	-	119	581	616	653
Debt impairment	-	-	-	(425)	-	-	25	25	25	25	25	600	300	300	300
Depreciation & asset impairment	4,132	4,132	4,132	7,266	4,920	4,950	4,180	4,180	4,180	4,180	4,180	(270)	50,164	43,787	41,186
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	2,934	2,949	3,141	4,637	4,063	1,170	2,327	3,939	3,903	3,123	3,178	5,161	40,524	43,045	45,725
Contracted services	4,620	6,191	5,050	5,747	5,277	4,359	5,090	6,004	5,854	5,671	5,584	6,780	66,227	70,212	74,449
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5,721	5,827	4,736	7,298	5,637	6,249	5,826	5,913	6,079	5,977	5,865	6,144	71,272	75,927	80,884
Loss on disposal of PPE	-	-	-	108	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	23,477	24,811	23,941	30,872	26,348	22,661	25,131	27,745	27,870	26,659	26,515	32,797	318,719	329,688	344,746

Table continues on next page.

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

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
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital expenditure															
Capital assets	227	507	490	5,589	575	4,689	3,540	3,540	3,540	3,540	3,540	22,441	52,217	52,206	52,527
Total capital expenditure	227	507	490	5,589	575	4,689	3,540	3,540	3,540	3,540	3,540	22,441	52,217	52,206	52,527
Cash flow															
Other Revenue	15,290	18,350	23,759	25,730	24,423	16,348	15,640	25,908	34,101	24,002	20,970	32,619	277,139	296,674	316,463
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,139	1,040	1,052	1,092	1,348	1,014	575	575	575	575	575	(2,659)	6,900	7,314	7,753
Suppliers, employees and other	(35,328)	(20,549)	(20,061)	(29,219)	(22,176)	(6,627)	(23,069)	(23,049)	(22,005)	(21,864)	(23,119)	(60,287)	(307,351)	(281,495)	(298,882)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(18,899)	(1,160)	4,750	(2,397)	3,595	10,735	(6,854)	3,434	12,671	2,713	(1,574)	(30,327)	(23,312)	22,494	25,334
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	7,514	3,614	3,642	1,689	736	(1,779)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(49,933)	(52,217)	(52,206)	(52,527)
NET CASH FROM/(USED) INVESTING ACTIVITIES	7,514	3,614	3,642	1,689	736	(1,779)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(49,933)	(52,217)	(52,206)	(52,527)
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(11,384)	2,454	8,392	(708)	4,331	8,956	(10,394)	(106)	9,131	(826)	(5,114)	(80,260)	(75,529)	(29,712)	(27,193)

Table SF8a Entity capital expenditure on new assets by asset class

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	42,870	9,700	9,700	7,878	4,850	3,028	62.4%	9,700
Operational Buildings	42,870	9,700	9,700	7,878	4,850	3,028	62.4%	9,700
Municipal Offices	42,870	9,700	9,700	7,878	4,850	3,028	62.4%	9,700
Computer Equipment	14,028	4,600	5,468	1,877	2,734	(857)	-31.3%	5,468
Computer Equipment	14,028	4,600	5,468	1,877	2,734	(857)	-31.3%	5,468
Furniture and Office Equipment	5,797	455	455	1,953	228	1,725	758.3%	455
Furniture and Office Equipment	5,797	455	455	1,953	228	1,725	758.3%	455
Machinery and Equipment	1,340	481	481	369	240	129	53.6%	481
Machinery and Equipment	1,340	481	481	369	240	129	53.6%	481
Total Capital Expenditure on new assets	64,035	15,236	16,103	12,076	8,052	4,025	50.0%	16,103

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

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	521	12,750	19,820	–	9,910	(9,910)	-100.0%	19,820
Operational Buildings	521	12,750	19,820	–	9,910	(9,910)	-100.0%	19,820
Municipal Offices	521	12,750	19,820	–	9,910	(9,910)	-100.0%	19,820
Computer Equipment	1,531	12,451	12,451	–	6,226	(6,226)	-100.0%	12,451
Computer Equipment	1,531	12,451	12,451	–	6,226	(6,226)	-100.0%	12,451
Furniture and Office Equipment	–	1,175	1,175	–	588	(588)	-100.0%	1,175
Furniture and Office Equipment	–	1,175	1,175	–	588	(588)	-100.0%	1,175
Machinery and Equipment	–	867	2,667	–	1,334	(1,334)	-100.0%	2,667
Machinery and Equipment	–	867	2,667	–	1,334	(1,334)	-100.0%	2,667
Total Capital Expenditure on renewal of existing assets	2,052	27,243	36,113	–	18,057	(18,057)	-100.0%	36,113

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	14,681	17,003	17,003	8,299	8,501	(203)	-2.4%	17,003
Operational Buildings	14,681	17,003	17,003	8,299	8,501	(203)	-2.4%	17,003
Municipal Offices	14,681	17,003	17,003	8,299	8,501	(203)	-2.4%	17,003
Total Repairs and Maintenance Expenditure	14,681	17,003	17,003	8,299	8,501	(203)	-2.4%	17,003

Table SF8d Entity depreciation by asset class

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Other assets	54,123	50,164	50,164	29,532	25,082	4,450	17.7%	50,164
Operational Buildings	54,123	50,164	50,164	29,532	25,082	4,450	17.7%	50,164
Municipal Offices	54,123	50,164	50,164	29,532	25,082	4,450	17.7%	50,164
Total Depreciation	54,123	50,164	50,164	29,532	25,082	4,450	17.7%	50,164

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

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	0	-	0	-	-
Transfers recognised - operational	55,120	71,346	71,346	18,206	35,673	(17,467)	-49.0%	71,346
Other own revenue	24,558	22,921	22,921	11,547	11,286	261	2.3%	22,921
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	29,753	46,959	(17,205)	-36.6%	94,267
Employee costs	-	-	-	-	-	-	-	-
Remuneration of Board Members	320	739	739	74	370	(296)	-80.1%	739
Depreciation and asset impairment	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Materials and bulk purchases	445	1,354	1,354	284	677	(393)	-58.1%	1,354
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	78,912	92,174	92,174	29,396	45,537	(16,141)	-35.4%	92,174
Total Expenditure	79,678	94,267	94,267	29,754	46,584	(16,830)	-36.1%	94,267
Surplus/(Deficit)	(0)	-	-	(0)	375	(375)	-100.0%	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(0)	-	-	(0)	375	(375)	-100.0%	-
Taxation	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(0)	-	-	(0)	375	(375)	-100.0%	-
<u>Financial position</u>								
Total current assets	3,948	9,616	9,616	45				9,616
Total non current assets	-	-	-	-				-
Total current liabilities	3,948	9,616	9,616	45				9,616
Total non current liabilities	-	-	-	-				-
Community wealth/Equity	-	-	-	-				-
<u>Cash flows</u>								
Net cash from (used) operating	11	3,771	3,771	-	1,885	(1,885)	-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	7,731	(7,721)	99.9%	9,617

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

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
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	16,071	11,498	8,036	3,462	43.1%	16,071
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	18,206	35,673	(17,467)	-49.0%	71,346
Other revenue	2,432	6,850	6,850	49	3,250	(3,201)	-98.5%	6,850
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	29,753	46,959	(17,205)	-36.6%	94,267
Expenditure By Type								
Employee related costs	-	-	-	-	-	-	-	-
Remuneration of Directors	320	739	739	74	370	(296)	-80.1%	739
Debt impairment	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other materials	445	1,354	1,354	284	677	(393)	-58.1%	1,354
Contracted services	58,828	73,100	73,100	22,751	36,000	(13,249)	-36.8%	73,100
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	20,084	19,074	19,074	6,645	9,537	(2,892)	-30.3%	19,074
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Total Expenditure	79,678	94,267	94,267	29,754	46,584	(16,830)	-36.1%	94,267
Surplus/(Deficit)	(0)	-	-	(0)	375	(375)	-100.0%	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	(0)	-	-	(0)	375	(375)	-100.0%	-
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(0)	-	-	(0)	375	(375)		-

Table F4 Monthly Budget Statement – Financial Position

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

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	22,180	22,921	22,921	11,547	11,461	87	0.8%	22,921
Government - operating	55,120	71,346	71,346	19,663	35,673	(16,010)	-44.9%	71,346
Government - capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(77,289)	(90,496)	(90,496)	(29,753)	(45,248)	15,495	-34.2%	(90,496)
Finance charges	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	(1,456)	-	(1,456)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	11	3,771	3,771	-	1,885	(1,885)		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	-	1,885	(1,885)	-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	7,731	7,721	99.9%	9,617

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN STADIUM**Table SF1 Entity Material variance explanation**

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
<u>Revenue items</u>			
Rental of facilities and equipment	3,462	The over-recovery is due to the additional day added to the Rugby Sevens Tournament as well as a marked increase in the number of film shoots which were not initially included in the budget.	No remedial action required; budget will be achieved by 30 June 2020.
Transfers and subsidies	(17,467)	As the grant income is directly linked to actual expenditure, the grant income is reduced as actual YTD expenditure is significantly lower than anticipated, due to the reasons stated below.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	(3,201)	The commercialisation- and parking tenders have not been awarded/activated at this stage, thus impacting directly on the expected revenue.	No remedial action required; budget will be achieved by 30 June 2020.
<u>Expenditure items</u>			
Remuneration of Directors	(296)	Board meetings take place on a quarterly basis. The next board meeting is scheduled for February 2020.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	(393)	Significant cost savings realised, due to improved cost management, primarily on the printing and stationery budget.	No remedial action required; budget will be achieved by 30 June 2020.
Contracted services	(13,249)	All staff have not yet been appointed resulting in savings in this category. Expenditure on Contracted Services - R&M was also below budget, however it is envisaged that the budget will be spent in Q3 and Q4.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(2,892)	Significant savings were realised, due to the improved cost management on general expenditure.	No remedial action required; budget will be achieved by 30 June 2020.
<u>Cash flow items</u>			
Other revenue	87	The over-recovery is due to a combination of an over recovery in Rental of facilities and equipment due to an additional day added to the Rugby Sevens Tournament as well as a marked increase in the number of film shoots, as well as an under-recovery in other revenue due to commercialisation- and parking tenders that have not been activated at this stage.	No remedial action required; budget will be achieved by 30 June 2020.
Government - operating	(16,010)	As the grant income received is directly linked to the actual expenditure incurred, the grant income is reduced as actual YTD expenditure is significantly lower than anticipated due to the reasons given above.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	15,495	Fewer payments were made, due to significant cost savings as outlined above.	No remedial action required; budget will be achieved by 30 June 2020.
Transfers and Grants	(1,456)	The income generated exceeded the operational expenditure for December resulting in a reduction in grant income.	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	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	320	739	739	74	370	(296)	-80.1%	739
Sub Total - Board Members of Entities	320	739	739	74	370	(296)	-80.1%	739
% increase		130.9%	130.9%					130.9%
Senior Managers of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-
% increase								
Other Staff of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-
% increase								
Total Municipal Entities remuneration	320	739	739	74	370	(296)	-80.1%	739
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	820	238	1,736	1,273	1,307	6,124	1,339	1,339	1,339	1,339	1,339	(2,123)	16,071	16,958	23,440
Transfers and subsidies	319	4,212	2,776	6,049	6,308	(1,456)	5,946	5,946	5,946	5,946	5,946	23,412	71,346	69,971	65,496
Other revenue	6	9	2	8	23	1	600	600	600	600	600	3,800	6,850	7,566	8,354
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	1,145	4,459	4,514	7,329	7,638	4,669	7,885	7,885	7,885	7,885	7,885	25,090	94,267	94,495	97,290
Expenditure By Type															
Employee related costs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Remuneration of Board Members	–	–	–	74	–	–	–	–	–	–	–	–	739	776	823
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	13	59	11	125	16	60	113	113	113	113	113	506	1,354	1,428	1,514
Contracted services	1,116	3,105	3,518	5,541	6,161	3,308	6,000	6,000	6,000	6,000	6,000	20,349	73,100	74,150	75,798
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	15	1,294	984	1,590	1,461	1,300	1,589	1,589	1,589	1,589	1,589	4,481	19,074	18,141	19,156
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	1,145	4,459	4,514	7,329	7,638	4,669	7,702	7,702	7,702	7,702	7,702	25,336	94,267	94,495	97,290

Table continues on next page.

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

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
	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital expenditure															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flow															
Ratepayers and other	827	247	1,738	1,281	1,330	6,125	1,910	1,910	1,910	1,910	1,910	1,823	22,921	24,524	31,794
Grants	319	4,212	2,776	6,049	6,308	(1,456)	5,946	5,946	5,946	5,946	5,946	23,412	71,346	69,971	65,496
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers, employees and other	(1,145)	(4,459)	(4,514)	(7,329)	(7,638)	(4,669)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(23,036)	(90,496)	(91,660)	(95,344)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	-	-	-	-	-	314	314	314	314	314	2,200	3,771	2,835	1,946
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	-	-	-	-	-	-	314	314	314	314	314	2,200	3,771	2,835	1,946

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	22,765	23,698	23,698	6,879	11,849	(4,970)	-41.9%	23,698
Sport and Recreation Facilities	22,765	23,698	23,698	6,879	11,849	(4,970)	-41.9%	23,698
Outdoor Facilities	22,765	23,698	23,698	6,879	11,849	(4,970)	-41.9%	23,698
Total Repairs and Maintenance Expenditure	22,765	23,698	23,698	6,879	11,849	(4,970)	-41.9%	23,698

QUALITY CERTIFICATE

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

- ☒ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of **December of 2019** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

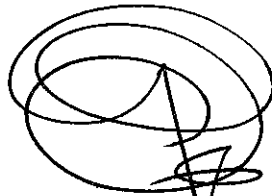
Print name

E. F. SASS

Any

Municipal Manager of City of Cape Town (CPT)

Signature



Date

10/01/2020

10 January 2020

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Julie-May Ellingson**, the Accounting Officer of Cape Town International Convention Centre Company SOC Ltd (RF), hereby certify that the monthly budget statement for the month of **December 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature  Date 10/01/2020

Print name J. ELLINGSON

Title: **Accounting Officer**

Signature  Date 10.1.2020

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
www.cticc.co.za

DIRECTORS: DA Cloete (Chairperson), A Cilliers, S Myburgh-de Gois, G Harris, JC Fraser,
N Pangarkar, SW Fourie, CK Zama, W Parker, B Mdebuka, JM Ellingson (CEO), W De Wet CA(SA).
Cape Town International Convention Centre Company SOC Ltd (RF) (Convenco), Registration no. 1999/007837/30



we are a green conscious convention centre



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 January 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 **December 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

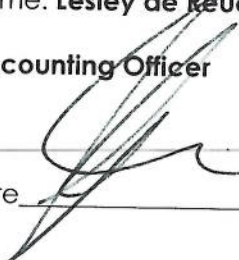
Print name: **Fairoza Parker**

Title: **Chief Financial Officer**

Signature  Date 10/1/2020

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

Signature  Date 10/01/2020



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

DECEMBER 2019 (2020 M06)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	December 2019												
	Budget	Budget	Budget	Net	Budget	Budget	Budget	Budget	Net	Actual	Actual	Actual	Net
	Annual	Charge INAnnual	Charge OUTAnnual	BudgetAnnual	Y-t-D	Charge IN Y-t-D	Charge OUTY-t-D	BudgetY-t-D	Y-t-D	Charge IN Y-t-D	Charge OUTY-t-D	ActualY-t-D	Variance
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
City Health	1,499,679,899	228,882,214	-12,299,967	1,716,262,146	652,299,792	112,831,099	-6,167,269	758,963,622	640,748,547	115,647,316	-5,547,589	750,848,275	-8,115,348
Finance: CM & H	3,128,293	5,223,949	-8,194,935	157,307	1,548,637	2,568,599	-4,034,371	82,865	1,116,829	2,916,342	-4,033,169	2	-82,863
HR Business Partner: CM & H	4,103,954	6,435,937	-10,333,742	206,148	2,091,021	3,165,423	-5,151,417	105,027	2,252,973	3,604,227	-5,857,201	-1	-105,028
Library & Information Services	510,428,618	110,806,362	-5,198,570	616,036,410	241,512,647	54,196,908	-2,605,780	293,103,775	223,256,857	54,395,354	-2,844,064	274,808,148	-18,295,628
Management: Community Services & Health	24,822,976	99,965,473	-123,545,655	1,242,794	12,319,131	49,120,896	-60,823,247	616,779	2,984,859	66,881,713	-69,866,571	0	-616,779
Planning & Development & PMO	35,152,810	51,627,122	-73,219,334	13,560,598	15,085,427	25,444,310	-36,158,160	4,371,576	11,965,496	27,950,383	-37,732,005	2,183,873	-2,187,703
Recreation & Parks	1,602,841,627	1,728,237,246	-1,139,085,458	2,191,993,415	664,332,992	716,660,748	-426,443,604	954,550,136	695,125,829	623,871,625	-333,845,380	985,152,074	30,601,938
Social Development & ECD	295,850,235	306,901,541	-167,968,840	434,782,936	99,393,844	120,386,931	-51,567,231	168,213,544	107,670,288	126,932,134	-57,311,233	177,291,189	9,077,645
Support Services: CM & H	15,726,023	16,201,933	-30,941,248	986,708	7,824,349	7,995,168	-15,328,596	490,921	5,368,733	8,441,458	-13,792,243	17,947	-472,973
Community Services & Health	3,991,734,434	2,554,281,776	-1,570,787,748	4,975,228,462	1,696,407,840	1,092,370,081	-608,279,675	2,180,498,246	1,690,490,411	1,030,640,551	-530,829,456	2,190,301,507	9,803,261
Communications	79,084,121	31,893,879	-97,315,367	13,662,634	41,546,312	14,537,710	-44,136,687	11,947,336	42,810,939	16,176,693	-52,237,036	6,750,597	-5,196,739
Customer Relations	73,466,399	24,462,931	-93,388,054	4,541,276	39,322,980	11,970,425	-48,535,550	2,757,855	38,121,916	12,869,547	-50,757,063	234,400	-2,523,455
Executive & Council Support	59,566,115	38,120,862	-96,282,718	1,404,259	29,566,436	18,592,426	-46,824,671	1,334,191	28,978,499	19,500,602	-49,885,873	-1,406,772	-2,740,963
Finance: CS	7,439,404	2,138,991	-10,583,226	-1,004,830	3,332,496	1,046,658	-3,899,532	479,621	2,597,291	1,015,375	-3,391,489	221,177	-258,445
HR Business Partner: CS	3,182,784	1,097,205	-4,119,779	160,209	1,605,154	535,381	-2,073,819	66,716	1,411,616	517,747	-1,929,363	0	-66,716
Human Resources	301,769,265	57,454,728	-289,770,548	69,453,446	156,296,832	28,123,724	-143,985,900	40,434,656	163,165,280	29,829,367	-150,047,294	42,947,353	2,512,697
Information & Knowledge Management	49,734,627	17,058,805	-53,169,228	13,624,205	24,763,789	8,291,089	-26,308,113	6,746,765	23,253,609	9,252,410	-26,717,277	5,788,741	-958,024
Information Systems & Technology	913,867,909	691,756,670	-1,332,062,903	273,561,676	431,702,838	290,260,678	-606,684,410	115,279,106	435,510,990	374,488,820	-701,163,661	108,836,149	-6,442,957
Legal Services	122,456,719	71,573,141	-187,551,701	6,478,159	71,086,046	34,520,247	-90,509,256	15,097,037	79,754,968	54,902,566	-134,657,565	-31	-15,097,068
Management: Corporate Services	18,943,176	68,760,160	-72,540,971	15,162,365	4,140,340	33,703,183	-35,678,271	4,239,709	37,046,574	40,130,672	-40,130,672	1,155,611	-1,009,641
Organisational Effectiveness & Innovation	47,221,772	13,953,699	-46,005,527	15,169,944	27,679,525	6,701,660	-22,699,133	11,682,052	23,759,586	7,173,612	-24,211,764	6,721,434	-4,960,618
Organisational Performance Management	22,805,619	13,570,927	-16,985,786	19,390,760	11,451,353	6,519,818	-8,618,395	9,352,775	12,583,886	6,821,837	-9,226,360	10,179,363	626,588
Organisational Policy & Planning	42,279,813	14,970,999	-41,111,482	16,139,329	20,659,521	7,237,541	-19,706,113	8,190,949	18,559,518	7,653,216	-19,467,675	6,745,058	-1,445,890
Project Management Office: CS	96,401,169	8,669,367	-89,999,860	15,070,676	52,318,168	4,235,191	-35,994,961	20,558,398	41,755,261	4,571,706	-31,748,497	14,578,470	-5,979,928
Support Services: CS	3,417,912	1,635,790	-4,007,314	1,046,389	1,756,437	796,953	-2,060,440	492,950	1,770,069	767,955	-2,098,945	439,079	-53,871
Resilience	3,557,861	8,777,667	0	12,335,528	1,823,954	4,210,768	0	6,034,722	2,270,832	4,575,331	0	6,846,163	811,441
Corporate Services	1,845,194,664	1,065,895,823	-2,434,894,463	476,196,024	919,052,180	471,283,452	-1,137,715,251	252,620,382	920,543,969	587,163,356	-1,297,670,534	210,036,791	-42,583,591
Enterprise & Investment	211,722,886	32,931,480	-39,124,252	205,530,114	111,531,856	15,188,970	-18,795,774	107,925,051	120,439,451	15,653,132	-15,237,636	120,854,947	12,929,896
Facilities Management	448,172,728	271,943,243	-320,299,396	399,816,575	179,937,026	133,057,475	-160,028,046	152,966,456	209,082,177	136,827,075	-170,055,301	175,853,951	22,887,496
Finance: EO & AM	5,109,155	13,110,828	-17,597,959	622,025	2,819,227	5,751,485	-8,061,151	509,561	2,175,832	5,898,352	-8,074,184	0	-509,561
Fleet Management	384,036,978	135,205,094	-419,909,697	99,332,374	165,054,793	66,034,124	-208,027,486	23,061,431	169,600,513	69,125,589	-190,461,537	48,264,565	25,203,134
HR Business Partner: EO & AM	3,040,598	12,797,279	-14,770,328	1,067,549	1,575,020	5,592,707	-6,626,871	504,857	1,461,168	5,747,957	-7,209,125	0	-540,857
Mgmt:Economic Opportunities & Asset Mngt	26,258,990	60,016,248	-86,235,247	39,991	8,725,922	29,322,360	-37,544,304	540,978	4,338,305	34,247,214	-38,585,520	0	-504,978
Project Management Office: EO & AM	0	313,089	-313,089	0	0	151,011	-151,010	0	969,511	144,600	-1,114,111	0	0
Property Management	232,372,752	66,955,359	-11,511,021	287,817,090	105,509,615	32,660,947	-5,984,219	132,186,344	87,067,976	31,180,372	-5,990,530	112,257,819	-19,928,525
Strategic Assets	76,335,061	34,153,112	-3,705,571	106,782,603	32,148,606	16,588,000	-1,870,714	46,865,891	35,800,375	16,976,376	-215,794	52,560,956	5,695,065
Support Services: EO & AM	5,642,874	12,973,371	-18,332,432	283,813	2,896,838	5,682,540	-8,433,702	145,677	2,784,726	5,835,516	-8,620,242	0	-145,677
Economic Opportunities & Asset Managemnt	1,392,692,021	640,399,104	-931,798,992	1,101,292,134	610,198,904	310,029,619	-455,522,277	464,706,246	633,720,034	321,636,185	-445,563,980	509,792,239	45,085,993
Electricity Generation & Distribution	12,422,511,084	3,511,691,038	-1,269,553,350	14,664,648,772	5,772,243,019	1,766,374,241	-649,001,732	6,889,615,528	5,665,921,755	1,627,779,829	-521,065,878	6,772,635,706	-116,979,822
Management: Energy & Climate Change	4,427,874	52,224,313	-56,429,785	222,403	2,180,807	25,508,532	-27,654,680	34,659	2,665,438	27,184,829	-29,850,268	0	-34,660
Sustainable Energy Markets	49,022,548	46,536,346	-5,175,294	90,383,600	22,829,133	22,984,537	-2,594,632	43,219,038	16,340,049	21,801,701	-2,009,527	36,132,223	-7,086,814
Energy & Climate Change	12,475,961,506	3,610,451,698	-1,331,158,428	14,755,254,775	5,797,252,958	1,814,867,310	-679,251,043	6,932,869,225	5,684,927,243	1,676,766,359	-552,925,673	6,808,767,929	-124,101,296
Budgets	749,408,050	3,612,050,476	-75,172,999	4,286,285,527	351,311,034	1,805,506,628	-36,915,312	2,119,902,351	343,186,814	1,809,716,903	-35,193,921	2,117,709,796	-2,192,554
Cape Town Stadium	149,820,741	59,093,858	0	208,914,598	66,336,622	29,665,872	0	96,002,494	52,615,996	30,718,327	0	83,334,323	-12,668,171
Expenditure	49,157,953	31,579,032	-78,171,745	2,565,239	15,207,652	16,207,652	-40,713,445	962,239	24,910,647	17,149,597	-42,060,240	4	-962,235
Finance: Finance	4,427,614	7,224,913	-11,429,276	223,251	2,229,441	3,729,702	-5,875,991	83,152	2,194,999	4,053,035	-6,248,034	0	-83,152
Grant Funding	24,815,177	35,369,103	-32,163,960	28,020,319	12,779,649	18,244,022	-16,684,842	14,338,829	12,632,615	21,073,389	-18,565,830	15,140,174	801,345
HR Business Partner: Finance	6,488,752	1,183,282	-3,437,156	4,234,878	3,290,380	579,540	-1,749,888	2,120,032	2,923,544	586,369	-1,588,037	1,921,876	-198,156
Management: Finance	4,597,019	77,426,961	-87,530,395	-5,506,414	1,994,083	38,005,286	-45,397,500	-5,398,131	1,851,311	47,769,366	-49,620,677	0	5,398,131
Revenue	578,606,696	545,013,286	-967,907,761	155,712,221	283,239,733	258,676,815	-466,762,107	75,154,441	274,485,592	255,456,011	-468,745,760	61,195,843	-13,958,598
Supply Chain Management	189,971,107	153,513,344	-326,456,088	17,028,363	92,559,145	73,932,047	-159,691,743	6,799,449	83,289,237	68,752,806	-151,935,863	106,181	-6,693,268
Support Services: Finance	3,501,098	8,315,803	-11,599,308	217,593	1,827,506	4,273,042	-5,989,600	110,947	2,119,026	4,590,379	-5,809,405	0	-110,947
Treasury Services	1,361,006,883	53,282,365	-125,874,853	1,288,414,395	547,568,722	27,197,807	-65,371,828	509,394,701	551,878,775	28,419,528	-63,183,775	517,114,529	7,719,828
Valuations	124,498,829	21,601,408	-140,652,597	5,447,640	58,066,203	10,937,157	-69,373,110	-369,750	52,862,969	11,555,088	-64,418,057	0	369,750
Finance	3,246,299,918	4,605,653,829	-1,860,396,136	5,991,557,611	1,446,670,550	2,286,955,569	-914,525,366	2,819,100,754	1,404,051,525	2,299,840,797	-907,369,597	2,796,522,726	-22,578,028
Finance: HS	8,448,823	1,805,848	-9,799,561	455,110	4,343,302	892,302	-5,002,105	233,499	7,968,341	1,002,288	-8,970,628	0	-233,499
Housing Development	1												

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

Expenditure	December 2019													
	Budget	Budget	Budget	Net	Budget	Budget	Budget	Budget	Net	Actual	Actual	Actual	Net	Variance
	Annual	Charge INAnnual	Charge OUTAnnual	BudgetAnnual	Y-t-D	Charge IN Y-t-D	Charge OUTY-t-D	BudgetY-t-D	Y-t-D	Y-t-D	Charge IN Y-t-D	Charge OUTY-t-D	ActualY-t-D	YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H	
Legal Compliance	12,817,771	1,480,667	-13,563,673	734,765	6,736,924	736,879	-7,096,793	377,010	5,982,344	765,289	-6,747,633	-1	-377,011	
Management: City Manager	24,791,310	57,382,999	-81,951,707	222,602	18,156,237	28,262,147	-47,325,899	-907,515	19,099,824	24,723,023	-43,822,847	0	907,515	
Office of the Mayor	70,719,097	65,421,439	-129,158,290	6,982,246	27,488,137	31,008,993	-57,633,435	863,695	20,465,589	30,280,269	-47,925,447	2,820,411	1,956,716	
Probity	125,383,184	26,932,664	-145,095,006	7,220,841	62,676,384	13,904,628	-74,067,991	2,513,021	60,689,647	15,235,151	-75,924,797	1	-2,513,020	
Support Services: CM	3,843,774	355,221	-3,985,918	213,077	1,809,903	171,102	-1,989,776	-8,771	1,780,849	169,875	-1,950,724	0	8,771	
Office of the City Manager	237,555,137	151,572,989	-373,754,595	15,373,531	116,867,585	74,083,749	-188,113,894	2,837,440	108,018,253	71,173,606	-176,371,449	2,820,411	-17,029	
Disaster Management Risk Centre	86,205,024	87,532,662	-189,393	173,548,292	40,622,262	42,835,115	-58,599	83,398,778	39,816,074	28,854,265	-63,575	68,606,764	-14,792,014	
Events	106,714,456	62,431,847	-4,360,941	164,785,362	36,583,494	30,627,909	-2,697,652	64,513,750	34,089,350	19,550,517	-2,993,856	50,646,011	-13,867,739	
Finance: S&S	9,085,701	896,759	-9,525,665	456,795	5,011,060	440,012	-5,203,539	247,533	3,495,652	448,211	-3,943,863	0	-247,533	
Fire Services	670,207,587	415,354,101	-114,531,068	971,030,619	320,961,543	206,262,431	-57,482,772	469,741,202	324,899,376	164,677,670	-46,598,207	442,978,838	-26,762,364	
HR Business Partner: S&S	3,480,479	597,886	-3,903,122	175,243	1,782,181	291,970	-1,984,433	89,718	1,765,213	292,714	-2,057,927	0	-89,718	
Law Enforcement, Traffic & Coordination	2,018,527,283	380,966,183	-24,160,256	2,375,333,210	986,294,299	189,075,948	-12,073,964	1,163,296,283	1,033,931,762	194,913,733	-11,245,512	1,217,599,983	54,303,700	
Management: Safety & Security	177,210,569	106,091,842	-287,834,807	-4,532,396	19,504,958	52,289,285	-139,551,720	-67,757,477	9,066,086	61,824,635	-70,793,873	96,849	67,854,326	
Metropolitan Police Services	452,818,757	154,629,186	-9,017,928	598,430,015	206,777,188	76,277,569	-4,979,652	278,075,106	209,949,760	70,191,865	-5,648,525	274,493,100	-3,582,005	
Public Emergency Communications Centre	45,543,738	58,963,235	-102,121,126	2,385,847	23,621,151	28,713,447	-51,113,561	1,221,037	22,117,422	17,914,482	-40,031,903	0	-1,221,037	
Support Services: S&S	17,825,134	2,865,315	-18,907,923	1,782,526	9,327,659	1,409,904	-8,991,267	1,746,297	9,922,056	1,453,727	-11,188,992	186,792	-1,559,505	
Safety & Security	3,587,618,726	1,270,329,016	-574,552,228	4,283,395,514	1,650,485,794	628,223,590	-284,137,158	1,994,572,227	1,689,052,752	560,121,819	-194,566,233	2,054,608,338	60,036,111	
Development Management	292,247,094	83,240,523	0	375,487,617	148,386,692	40,137,410	0	188,524,102	143,669,129	39,191,873	0	182,861,002	-5,663,100	
Environmental Management	248,837,706	90,552,785	-367,261	339,023,230	118,755,815	43,823,331	-268,626	162,310,519	120,922,854	41,728,283	-43,179	162,607,959	297,439	
Finance: SP & E	51,974,531	1,494,563	-54,692,510	-1,223,417	21,282,661	731,252	-23,434,350	-1,420,437	3,677,867	602,945	-4,280,812	0	1,420,437	
HR Business Partner: SP & E	150,000	730,081	-872,581	7,500	12,500	358,301	-429,551	-58,750	807,005	339,500	-1,146,505	0	58,750	
Managmt: Spatial Planning & Environment	4,454,042	56,960,666	-59,386,797	2,027,911	1,864,424	27,822,700	-29,035,766	651,359	3,035,844	31,819,462	-34,855,307	0	-651,359	
Project Management Office: SP & E	3,489,639	738,839	-4,053,675	174,803	1,703,518	362,533	-2,019,951	46,100	1,892,567	349,964	-2,242,531	0	-46,100	
Support Services: SP & E	350,000	730,221	-1,062,721	17,500	18,318	358,363	-524,612	-147,932	1,248,514	341,129	-1,589,643	0	147,932	
Urban Catalytic Investment	30,428,871	33,915,301	-1,525,044	62,819,129	11,381,754	15,797,732	-756,252	26,423,235	7,124,824	12,018,243	-183,809	18,959,259	-7,463,976	
Urban Planning & Design	85,874,987	49,574,484	0	135,449,470	43,922,719	23,598,462	0	67,521,182	40,314,819	20,418,550	0	60,733,369	-6,787,812	
Spatial Planning & Environment	717,806,869	317,937,463	-121,960,589	913,783,743	347,328,402	152,900,084	-56,469,108	443,849,377	322,693,424	146,809,949	-44,341,785	425,161,589	-18,687,789	
Business Enablement	118,251,135	57,560,065	-109,295,064	66,516,136	56,080,877	27,134,274	-53,627,883	29,587,268	49,655,010	36,729,988	-63,511,779	22,873,219	-6,714,049	
Finance: Transport	58,722,574	38,172,499	-67,335,910	29,559,163	12,808,770	18,633,329	-24,786,778	6,655,321	6,669,998	21,819,440	-25,828,204	2,661,233	-3,994,087	
Infrastructure Implementation	749,130,645	196,673,962	-124,402,770	821,401,837	203,909,168	98,127,173	-62,691,043	239,345,298	237,997,541	71,401,448	-44,998,764	264,400,225	25,054,928	
Management: Transport	36,792,144	204,397,137	-234,882,968	6,306,313	20,076,654	98,788,771	-113,369,642	5,495,783	9,832,091	119,957,751	-129,789,842	0	-5,495,783	
Network Management	248,560,839	63,185,246	0	311,746,085	76,421,486	30,047,170	0	106,468,656	105,257,924	35,995,859	-42,924	141,210,859	34,742,203	
Project Management Office: Transport	5,087,180	8,586,143	0	13,673,323	2,543,590	4,298,635	0	6,842,225	911,628	6,021,813	0	6,933,441	91,216	
Public Transport Operations	1,222,593,267	131,290,089	-57,813,498	1,296,069,858	424,084,474	60,297,405	-24,746,952	459,634,927	460,995,442	66,619,576	-24,466,022	503,148,996	43,514,069	
Public Transport Regulations	72,735,258	55,262,921	0	127,998,179	7,407,713	25,049,653	0	32,457,366	18,716,185	17,138,737	0	35,854,921	3,397,555	
Roads Infrastructure & Management	1,377,921,778	370,617,829	0	1,748,539,608	612,172,345	183,482,591	0	795,654,936	642,252,780	171,579,549	0	813,832,328	18,177,392	
Transport Planning	118,767,449	32,291,158	-27,569,364	123,489,243	44,055,244	14,572,519	-14,175,424	44,452,339	42,602,119	21,230,874	-13,851,404	49,781,589	5,329,250	
Transport	4,008,562,269	1,158,037,049	-621,299,573	4,545,299,744	1,459,560,321	560,431,520	-293,397,722	1,726,594,118	1,574,690,717	568,495,035	-302,488,939	1,840,696,813	114,102,695	
Area Central	49,710,809	61,389,810	-95,607,999	15,492,621	19,517,010	30,466,753	-46,120,374	3,863,388	22,319,850	27,154,796	-42,722,382	6,752,264	2,888,876	
Area East	45,292,616	53,101,139	-80,649,254	17,744,502	18,282,146	24,947,634	-36,675,757	6,554,023	18,475,609	23,581,443	-35,196,423	6,860,630	306,607	
Area North	45,030,627	57,856,853	-84,981,415	17,906,066	18,985,802	26,471,454	-38,342,183	7,115,073	20,460,123	23,834,097	-34,569,105	9,725,115	2,610,042	
Area South	41,269,172	53,224,867	-79,771,939	14,722,100	18,435,074	25,770,815	-38,261,985	5,943,904	18,337,824	22,915,569	-35,152,890	6,100,502	156,599	
City Improvement Districts	244,566,519	1,253,274	0	245,819,793	122,027,982	619,203	0	122,647,185	121,471,852	1,624,711	0	123,096,563	449,378	
Councillor Support	270,545,042	364,004,488	-615,785,044	18,764,486	120,603,472	181,552,964	-306,785,855	-4,629,418	118,249,779	173,546,149	-290,339,027	1,456,901	6,086,319	
EPWP & CDW	97,983,037	16,936,099	0	114,919,135	14,794,629	8,344,534	0	23,139,163	11,832,662	7,854,127	0	19,686,789	-3,452,373	
Finance: UM	6,468,590	8,849,876	-14,992,904	325,563	3,316,487	4,325,045	-7,513,277	128,255	3,021,235	3,927,008	-6,948,315	0	-128,255	
HR Business Partner: UM	8,062,996	8,326,939	-10,102,571	6,287,364	3,317,379	4,064,465	-4,972,538	2,409,306	2,297,065	3,627,949	-5,925,014	0	-2,409,306	
Management: Urban Management	21,903,566	59,213,078	-83,145,191	-2,028,547	8,138,684	28,958,592	-40,542,111	4,669,691	31,468,404	36,138,095	-36,138,095	0	-4,444,835	
MURP Area Central	3,463,690	4,423,626	0	7,887,316	1,697,193	2,215,193	0	3,912,386	1,141,139	2,114,915	0	3,256,053	-656,333	
MURP Area East	2,476,595	4,138,867	0	6,615,462	1,216,483	2,074,922	0	3,291,405	979,813	1,948,475	0	2,928,288	-363,117	
MURP Area North	2,496,133	4,100,250	0	6,596,384	1,272,732	2,055,764	0	3,328,497	1,221,177	1,929,791	0	3,150,968	-177,529	
MURP Area South	3,651,327	4,135,405	0	7,786,731	1,423,076	2,073,354	0	3,496,430	1,013,896	1,949,626	0	2,963,521	-532,909	
MURP Technical Support	272,005,674	17,503,880	0	289,509,554	16,817,759	8,635,730	0	25,453,489	30,169,338	7,806,150	0	37,975,488	12,521,999	
Project Management Office: UM	9,798,973	771,403	-3,828,025	6,742,351	5,814,692	374,019	-1,843,380	4,345,331	1,075,771	312,473	-378,105	1,010,140	-3,335,191	
Public Participation	12,108,621	13,075,040	-24,149,139	1,034,522	5,826,242	6,449,575	-11,810,675	465,142	9,681,357	7,240,248	-16,921,605	0	-465,142	
Support Services: UM	28,187,284	20,133,465	-25,000,735	23,320,014	13,502,534	9,939,964	-12,598,402	10,844,096	12,293,436	8,940,419	-11,726,502	9,507,353	-1,336,742	
Urban Management	1,165,021,272	752,438,359	-1,118,014,215	799,445,416	394,989,376	369,339,979	-545,466,537	218,862,818	398,711,616	351,776,423	-516,017,462	234,470,576	15,607,759	
Finance: W & W	2,290,368</													